

OFFICE OF AUDITOR OF STATE STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Rob Sand
515/281-5835
or Annette Campbell
515/281-5834

FOR RELEASE June 25, 2019

Auditor of State Rob Sand today released a report on a special investigation of Henry County Environmental Health Office for the period July 1, 2010 through January 31, 2018. The special investigation was requested by County officials as a result of concerns regarding certain reimbursements to former Environmental Specialist Jodi Sutter. Officials identified concerns regarding the lack of supporting documentation for the reimbursements, reimbursement for an intern who did not work for the County, and reimbursements for meetings Ms. Sutter did not attend. As a result of the concerns identified, the Henry County Board of Health (BOH) terminated Ms. Sutter's contract during the February 8, 2018 BOH meeting.

Sand reported the special investigation identified \$218,633.03 of improper disbursements, \$3,810.51 of unsupported disbursements, \$830.31 of overbilled grant revenue, and \$6,301.00 of undeposited collections.

The \$218,633.03 of improper disbursements identified were composed of reimbursements to Ms. Sutter and included:

- \$159,142.15 of improper hourly wages,
- \$29,727.50 of reimbursements for an intern who did not work for the County,
- \$7,967.54 of travel expenses for which Ms. Sutter did not attend the meeting listed on her reimbursement claims and / or did not incur the mileage she claimed,
- \$3,159.35 for cell phones and internet services, and
- \$11,645.88 of reimbursements in excess of what Ms. Sutter paid to Des Moines and Jefferson Counties for work they performed in Henry County when Ms. Sutter was not available.

The \$3,810.51 of unsupported disbursements identified includes reimbursements for items such as ink, postage, and office supplies.

In addition, Sand reported the \$6,301.00 of undeposited collections identified included \$2,501.00 of checks which were not deposited within a year and became stale, \$1,700.00 of

undeposited fees for the inspections of septic systems and wells, and \$2,000.00 of grant revenue for which expense were not submitted to the State for reimbursement under a grant. In addition, the County overbilled the Grants to Counties program \$830.31 for water samples which were taken by staff person who was not qualified to take samples.

Sand also reported it was not possible to determine if additional amounts were improperly disbursed or if additional fees for inspections and other services were not properly deposited because adequate documentation was not available.

The report includes recommendations to strengthen the BOH's internal controls and operations, such as improving segregation of duties, maintaining supporting documentation, and maintaining adequate financial records, including ledgers and receipt books. The report also includes a recommendation regarding compliance with Iowa Department of Health administrative rules requiring testing be performed by certified staff.

Copies of this report have been filed with the Henry County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

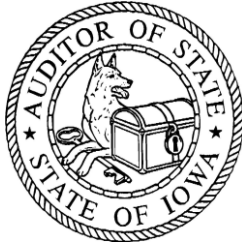
#

**REPORT ON SPECIAL INVESTIGATION
OF THE
HENRY COUNTY ENVIRONMENTAL HEALTH OFFICE

FOR THE PERIOD
JULY 1, 2010 THROUGH JANUARY 31, 2018**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-7
Detailed Findings	7-32
Recommended Control Procedures	33-34
Exhibits:	
	<u>Exhibit</u>
Summary of Findings	A 36
Excess Compensation	B 37-50
Improper Intern Reimbursements	C 51-52
Improper Conference Reimbursements	D 53-54
Improper Cell Phone and Internet Reimbursements	E 55-62
Other Improper and Unsupported Reimbursements	F 63-68
Staff	69



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Report

To the Henry County Board of Supervisors and
the Henry County Health Board:

As a result of concerns regarding certain reimbursement claims submitted by former Environmental Specialist Jodi Sutter and at the request of County officials, we conducted a special investigation of the Henry County Environmental Health Office (Health Office). We have applied certain tests and procedures to selected financial transactions of the Health Office for the period July 1, 2010 through January 31, 2018 unless otherwise noted. Based on a review of relevant information and discussions with County officials and personnel, we performed the following procedures.

- (1) Reviewed information from County officials to obtain an understanding of the concerns identified related to reimbursements to Ms. Sutter.
- (2) Evaluated the Health Office's internal controls over receipts and disbursements to determine if policies and procedures in place were operating effectively.
- (3) Examined all reimbursements to Ms. Sutter to determine propriety of the payments.
- (4) Obtained a listing of funds the County received from the Iowa Departments of Public Health and the Natural Resources for the period July 1, 2014 through December 31, 2017 to determine if amounts received were properly deposited and expended.
- (5) Compared County records to equipment returned by Ms. Sutter to determine if all equipment was returned and accounted for.
- (6) Calculated the amount which should have been deposited with the County for fees collected for the septic system permits and compared to the amount recorded in the County's accounting system by the County Treasurer's Office staff to determine if all inspection fees collected were properly remitted to the County Treasurer's Office.
- (7) Evaluated payments from Ms. Sutter's personal bank account to the Henry County Public Health Receptionist who periodically provided support staff services to Ms. Sutter to determine the propriety of those payments.
- (8) Reviewed gaming records subpoenaed from casinos in Iowa to identify dates of activity recorded for Ms. Sutter's player's cards to determine if she recorded hours as worked when she was at a casino.
- (9) Obtained and reviewed Ms. Sutter's personal bank statements and reviewed images of redeemed checks from the account to determine if any payments were made to the County.

These procedures identified \$218,633.03 of improper disbursements, \$3,810.51 of unsupported disbursements, \$830.31 of overbilled grant revenue, and \$6,301.00 of undeposited collections. Because supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Henry County Health Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Henry County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation.

We would like to acknowledge the assistance extended to us by County officials and staff during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

May 7, 2019

Report on Special Investigation of the
Henry County Environmental Health Office
Investigative Summary

Background Information

The Henry County Environmental Health Division (Health Office) is a division of the County. The Health Office is governed by a 5 member local Board of Health (BOH) as well as the County Board of Supervisors. The Health Office provides services to Henry County residents including:

- Well permitting.
- Septic System permitting and inspections.
- Pool and spa inspections.
- Tanning bed inspections.
- Water test kits and well rehab and closure reimbursements.

The BOH entered into a contract with Jodi Sutter in October 1998 to perform the duties of the County Sanitarian. According to BOH officials, they considered Ms. Sutter an independent contractor and not an employee of the County. In addition, the contract specifies she was an independent contractor and not an employee of the Board of Health or Henry County. The contract also specified Ms. Sutter was not entitled to any benefits afforded to County employees.

The most recent contract provided by the County was dated September 24, 2002. It specifies it was effective upon execution by both parties and automatically renewed for 1 year periods. The contract also included a statement the hourly rate paid to Ms. Sutter was to be evaluated on a yearly basis.

According to her job description, Ms. Sutter's title was Sanitarian/Environmental Specialist (Environmental Specialist). The duties of the Environmental Specialist included monitoring the environmental health status in the County through the collection of samples, inspections, and testing. As the Environmental Specialist, Ms. Sutter was responsible for the following duties:

- Environmental health promotion.
- Oversight of new and existing wells, including issuing well permits, performing well inspections, and collecting well-water samples.
- Oversight, inspection, and authorization of abandoned well closures.
- Annual inspections of pools, spas, tanning beds, and tattoo parlors.
- Administration of a food safety program, including inspections of new and operating restaurants and other businesses serving food. The Iowa Department of Public Health did not renew the County's contract for administration of this program which expired on September 30, 2015. The Iowa Department of Public Health subsequently contracted with Lee County to provide services in Henry County.

Ms. Sutter's contract with the BOH did not specify the number of hours she was to work performing these tasks. According to BOH officials, the hours worked were to be on an "as needed" basis." Each pay period Ms. Sutter was to submit a claim to the County Auditor's Office. Ms. Sutter's claims were to include the following:

- Number of hours Ms. Sutter worked, the hourly rate approved by the BOH, and the total wages to be paid to Ms. Sutter.
- Number of miles Ms. Sutter reported related to performing her job duties, the County mileage reimbursement rate, and the total amount to be paid to Ms. Sutter for mileage.

- Any other reimbursable costs paid by Ms. Sutter, such as purchases of water testing kits, postage, ink, or other supplies.

According to BOH officials, Ms. Sutter submitted claims to the County Auditor's Office which prepared and issued payments to Ms. Sutter for her hourly wages and reimbursement of travel and other costs she incurred after each claim was approved by the Board of Supervisors as part of the bills listing each month. BOH officials we spoke with stated the BOH did not review the claims because they were approved by the Board of Supervisors (BOS).

According to the County Auditor, Ms. Sutter emailed her claim to a staff person in the County Auditor's Office. The staff person reviewed the claims, entered the information in the County's accounting system, and prepared the cover sheet for the County Auditor's approval. Each month the County Auditor generated a list of claims from the accounting system and provided the claim listing to the BOS for review and approval. According to the County Auditor, the BOS members did not review the supporting documentation for a claim unless they had a question. According to the County Auditor, members of the BOS believed the BOH reviewed the claims prior to Ms. Sutter submitting them to the County Auditor to be paid. As a result, Ms. Sutter's claims were not reviewed closely by either the BOS or the BOH.

As part of her job duties, Ms. Sutter collected permit fees and inspection fees. She also applied for and requested reimbursement from various State grant programs and State contracts. All fees and grant/contract funds collected by Ms. Sutter were to be remitted to the County Treasurer to be deposited and recorded in the County's accounting system.

In the fall of 2017, Henry County Health Center officials notified the County the Center was not going to renew its contract with the County to perform public health services as of July 1, 2018. As a result, the BOH began reviewing its finances and exploring options to continue to provide services and relocate the Health Office. Members of the BOH requested revenue and expense information from the County Auditor's Office for the past fiscal year. During the review process, BOH officials asked the County Auditor for Ms. Sutter's claims and supporting documentation.

The County Auditor informed the BOH members supporting documentation was very limited or not included with Ms. Sutter's reimbursement requests. The County Auditor told the BOH members she was under the impression the BOH was reviewing the claims and supporting documentation. Members of the BOH stated they believed the County Auditor had been reviewing the supporting documentation for all of Ms. Sutter's reimbursements.

According to the County Auditor, she subsequently asked Ms. Sutter why supporting documentation was not included with her claims. The County Auditor also stated Ms. Sutter reported she had been told by the previous County Auditor not to include supporting documentation as it was too much paperwork. The County Auditor asked Ms. Sutter to bring in all her supporting documentation for the claims she submitted during fiscal years 2016 and 2017. She also requested all support for the claims submitted to date during fiscal year 2018. The supporting documentation was to be submitted to the County Auditor by December 18, 2017.

According to the County Auditor, she notified the BOH when she did not receive any supporting documentation from Ms. Sutter by the end of the day on December 18, 2017. According to the BOH officials, they instructed Ms. Sutter during the Board meeting held on January 9, 2018 to produce supporting documentation for her reimbursement claims for the period July 2015 through December 2018. The support was to be submitted by January 12, 2018. The minutes from the January 9, 2018 meeting document the BOH unanimously approved a motion to not authorize or make any payments to Ms. Sutter until receipts were received and verified.

The County Auditor reported Ms. Sutter dropped off a small envelope of receipts at the County Auditor's Office on January 12, 2018. The County Auditor also reported she scanned the

envelope and determined it did not appear to have sufficient documentation to support 3 years' of payments. The County Auditor and the BOH reviewed the limited supporting documentation submitted by Ms. Sutter and were unable to reconcile some of the support provided to specific claims Ms. Sutter submitted.

During their review of the supporting documentation, members of the BOH identified a concern regarding the number of hours and number of miles reported by Ms. Sutter. In January 2018, members of the BOH asked the County Human Resources Director (HR Director) to investigate the concerns identified.

According to documentation provided by the HR Director, he met with Ms. Sutter on January 19, 2018 in an effort to gather more information regarding the claims she submitted. During the interview, the HR Director discussed various reimbursement claims with Ms. Sutter. He also specifically asked if she attended several conferences and inquired about the intern she claimed costs for. However, prior to meeting with Ms. Sutter, the HR Director contacted an individual named by Ms. Sutter as her intern during the closed session portion of the January 9, 2018 BOH meeting. The individual named by Ms. Sutter and contacted by the HR Director on January 17, 2018 told him she had never worked for Ms. Sutter or Henry County.

During the January 19, 2018 meeting, the HR Director asked Ms. Sutter about the intern and told her about his phone call with the person Ms. Sutter identified as her intern. Ms. Sutter stated to him she did not have an intern and she had panicked during the BOH meeting and gave BOH officials the first name she thought of. Ms. Sutter also told the HR Director she did not attend a conference she had been reimbursed for.

The HR Director presented his findings in a report to the County Board of Supervisors, the BOH, and the County Auditor. During the February 8, 2018 BOH meeting, the BOH entered closed session and, after exiting closed session, the BOH unanimously approved terminating Ms. Sutter's contract effective immediately. According to BOH officials we spoke with, they terminated Ms. Sutter's contract because she did not properly perform her job duties and the concerns identified regarding reimbursements paid to Ms. Sutter. After the meeting, the County Auditor and the Chair of the BOH contacted the Office of Auditor of State regarding the HR Director's findings.

As a result of the concerns identified, County officials requested the Office of Auditor of State to review the Health Office's financial records. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2010 through January 31, 2018.

Detailed Findings

The procedures performed identified \$218,633.03 of improper disbursements, \$3,810.51 of unsupported disbursements, \$830.31 of overbilled grant revenue, and \$6,301.00 of undeposited collections. The \$218,633.03 of improper disbursements identified includes:

- \$159,142.15 of improper hourly wage payments to Ms. Sutter,
- \$29,727.50 of reimbursements to Ms. Sutter for an intern who did not work for the County,
- \$7,967.54 of travel expenses for which Ms. Sutter did not attend the meeting listed on her reimbursement claims and / or did not incur the mileage she claimed,
- \$3,159.35 of reimbursements to Ms. Sutter for cell phones and internet services, and
- \$11,645.88 of reimbursements in excess of what Ms. Sutter paid to Des Moines and Jefferson Counties for work they performed in Henry County when Ms. Sutter was away from her job.

The \$3,810.51 of unsupported disbursements identified include reimbursements to Ms. Sutter for items such as ink, postage, and office supplies.

The \$6,301.00 of undeposited collections includes \$2,501.00 of checks which became stale because they were not deposited within a year, \$1,700.00 of undeposited fees for the inspections of septic systems and well closures, and \$2,000.00 of grant revenue which Ms. Sutter did not request from the Iowa Department of Public Health or the Department of Natural Resources.

In addition, the County overbilled the Grants to Counties (GTC) program \$830.31 for water samples which were taken by a staff person who was not qualified. As a result, a claim should not have been submitted to the GTC program. The County has an obligation to repay the \$830.31 of overbilled grant revenue to the GTC program.

It was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate supporting documentation was not available for all transactions. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows. The following paragraphs also include information provided by Ms. Sutter during interviews we held with her on April 5, 2019 and on May 5, 2019.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, when members of the BOH reviewed the available supporting documentation for payments to Ms. Sutter, they identified a concern regarding the number of hours and number of miles reported by Ms. Sutter. Specifically, they were concerned the number of hours and number of miles reported by Ms. Sutter did not decrease after September 2015. Prior to September 2015, the County was responsible for performing food inspections within the County in accordance with an agreement with the Department of Inspections and Appeals (DIA). As part of her duties, Ms. Sutter performed these inspections for the County until September 30, 2015. However, DIA entered into an agreement with Lee County during September 2015 to perform food inspections in Henry County effective October 1, 2015. As a result, BOH members expected the number of hours and number of miles reported by Ms. Sutter to decrease after September 30, 2015. Based on the BOH members' review, the number of hours and miles reported did not significantly change.

In addition to the concern regarding the number of hours reported by Ms. Sutter, BOH officials also expressed concerns regarding the propriety of the expenses Ms. Sutter claimed for reimbursement due to the lack of sufficient supporting documentation.

When we requested documentation from the County for payments to Ms. Sutter, we learned records prior to June 23, 2010 were not available. As a result, we were unable to test payments for this period. In addition, when we reviewed the available documentation, we determined the claims submitted by Ms. Sutter through October 9, 2014 included a short description of what she worked on at the bottom of the claim or on an attached memo. However, the notes did not include a breakout of the number of hours she worked on each task. The claims submitted by Ms. Sutter after October 9, 2014 did not consistently include a description of what she worked on during the period of the claim.

As previously stated, the County Auditor reported when she asked Ms. Sutter why there was no supporting documentation attached to her reimbursement requests for recent fiscal years, Ms. Sutter stated the former County Auditor did not require support for her reimbursement requests because it was too much paperwork.

During an interview with Ms. Sutter, we asked if she was required to submit supporting documentation with her claims. According to Ms. Sutter, she initially submitted documentation with her claims. However, the former County Auditor told her not to submit documentation

unless the County Auditor asked for it. This practice continued under the current County Auditor until December 2017 when she was asked to provide documentation.

We also spoke to the former County Auditor who stated she never told Ms. Sutter not to submit supporting documentation and “government does not work that way.” The former County Auditor also stated Ms. Sutter was allowed to report her total hours and mileage without support, but all other reimbursed costs should have been supported by documentation.

Using the documentation available from the County, including images of reimbursement claims, supporting documentation submitted by Ms. Sutter; internet searches; and discussions with County and BOH staff; we evaluated payments to Ms. Sutter and classified the individual amounts she claimed as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for Ms. Sutter to carry out her job duties as the Environmental Specialist. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to Ms. Sutter’s job duties or County operations or were personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency, and amount of the disbursements, and discussions with BOH officials. The types of disbursements reviewed are discussed in the following paragraphs.

Hourly Wage Payments

As previously stated, BOH officials stated Ms. Sutter was to work “as needed” to fulfill the duties of the Environmental Specialist. During our interview with Ms. Sutter, she stated she was expected to work the hours as needed to do her job duties. Established office hours were from 8 am to 4:30 pm during the week. However, according to Ms. Sutter, she worked nights, weekends, and holidays because she needed to be available to contractors and perform inspections. She was not required to be in the office during the posted hours, but had to be available.

Ms. Sutter also stated during the interview she was told by the BOH she did not have to track her hours or mileage by day or by project. She was told to include the total number of hours worked, total number of miles related to her job duties, and any other reimbursable expenses related to her job duties on the claim submitted to the County Auditor. According to BOH officials we spoke with, Ms. Sutter was to provide supporting documentation for her reimbursable expenses such as equipment and supplies.

As previously stated, the September 24, 2002 contract the County established with Ms. Sutter specified an hourly wage rate of \$20.25 per hour. Approximately 10 months later, during the July 17, 2003 meeting, the BOH approved increasing Ms. Sutter’s compensation rate to \$22.25 per hour, which was a 9.9% increase.

According to BOH officials, all authorized increases to Ms. Sutter’s hourly rate would be documented in the BOH meeting minutes. County officials could not locate any additional contracts, amendments, or minutes from BOH meetings which document the Board authorized any additional increases to Ms. Sutter’s hourly compensation rate from the \$22.25 hourly rate approved during the July 17, 2003 meeting.

We also inquired of Ms. Sutter to determine if she had any documentation of salary increases authorized between July 2003 and January 2018. According to Ms. Sutter, the September 24, 2002 contract was the only contract she was provided. Ms. Sutter stated when she requested an increase in her hourly rate it was discussed by the BOH and approval would be documented in the minutes.

Table 1 summarizes the hourly rates reported by Ms. Sutter on the claims she submitted from June 23, 2010 through December 28, 2017 and the increases between the rates reported.

Table 1		
Time period	Hourly Rate	Percentage Increase
06/23/10 – 07/05/11	\$ 27.00	21.3%^
07/06/11 – 06/30/12	28.00	3.7%
07/01/12 – 12/28/17*	35.00	25.0%

^ - Increase from the \$22.25 hourly rate approved in July 2003.

Neither the County nor Ms. Sutter were able to provide any documentation showing the BOH approved an hourly rate in excess of \$22.25 for Ms. Sutter. However, as illustrated by **Table 1**, the claims she submitted from June 23, 2010 through December 12, 2017 included hourly rates which ranged from \$27.00 to \$35.00 per hour.

As previously stated, any increases to Ms. Sutter's hourly rate were to be discussed and approved by the BOH and documented in the BOH minutes. During our interview with Ms. Sutter, she stated she approached the BOH in June 2012 and requested an increase in her hourly rate based on a comparison with an employee who performed the same job duties in Jefferson County and because she had a degree in environmental sciences. According to Ms. Sutter, the BOH approved the \$35.00 hourly rate. Invoices submitted to Henry County by Jefferson County for June 2012 show the Jefferson County Sanitarian was paid \$31.34 per hour.

Because current County officials were unable to identify any authorized increases to Ms. Sutter's hourly compensation rate and we were unable to locate any documentation or minutes of BOH meetings which showed an authorized increase, we spoke with former BOH officials to determine if they recalled authorizing any increases to Ms. Sutter's hourly compensation rate. Former BOH members we spoke with stated they did not recall approving the \$35.00 hourly rate used by Ms. Sutter. The former BOH members we spoke with stated if they approved the rate it would have been documented in the meeting minutes.

A former BOH member stated the rate may have been approved by the County Board of Supervisors. However, based on a review of the BOS meeting minutes, we found no discussion items or resolutions approving the \$35.00 hourly rate for Ms. Sutter. Because there is no support showing the \$35.00 hourly rate was approved, Ms. Sutter's should have been paid at her last approved hourly rate of \$22.25.

Exhibit B lists the payments made by the County to Ms. Sutter for work she reported performing from June 23, 2010 through December 28, 2017. As illustrated by the **Exhibit**, the claims Ms. Sutter submitted during this period all included an hourly rate which exceeded the \$22.25 per hour rate approved by the BOH at the July 17, 2003 meeting.

Of the \$159,142.15 of improper compensation listed in the **Exhibit**, \$155,973.25 was a result of Ms. Sutter reporting an hourly rate in excess of the authorized hourly rate and \$88.90 of mathematical errors. The remaining \$3,080.00 of improper compensation is the result of the County issuing Ms. Sutter check number 25342 for \$3,080.00 on December 28, 2017 for the pay period May 3, 2017 through May 16, 2017. The County had previously issued check number 21733 to Ms. Sutter for the same pay period on June 1, 2017. As a result, the duplicate payment issued by check number 25342 for \$3,080.00 is included on **Exhibit B** as an improper disbursement.

In January 2018, Ms. Sutter submitted a claim for the period December 13, 2017 through December 26, 2017 totaling \$3,055.88. Of this amount, \$2,152.52 was for 61.5 hours of work billed to the County at \$35.00 per hour. According to the County Auditor, the BOH suspended paying Ms. Sutter until she could provide support for the reimbursement claims submitted. Because Ms. Sutter did not provide the supporting documentation requested, the BOH did not approve the claim for payment; however, the County subsequently paid Ms. Sutter the \$3,055.08 on May 18, 2018.

We also identified 3 claims for which the amount paid to Ms. Sutter for the hours she reported were not mathematically accurate. As a result of the miscalculations, Ms. Sutter was overpaid \$88.90. The 3 claims are listed in **Table 2**.

Table 2

Transaction Date	Hourly Rate	Hours Reported	Total Paid	Recalculated Total	Over/(under) Payment
07/25/13	\$ 35.00	82.0	\$ 2,879.00	2,870.00	9.00
09/12/13	35.00	108.0	3,860.00	3,780.00	80.00
04/07/16	35.00	88.5	3,097.40	3,097.50	(0.10)
Total			\$ 9,836.40	9,747.50	88.90

Because **Exhibit B** compares the amount paid to Ms. Sutter to the amount she should have received based on the number of hours she reported and her authorized hourly rate, the \$88.90 net overpayment is included in the \$159,142.15.

Because records were not available for the period prior to June 23, 2010, we are unable to determine when Ms. Sutter began reporting an hourly rate in excess of the rate authorized. As a result, we are unable to determine the amount of excess compensation, if any, Ms. Sutter received for the period prior to June 23, 2010. In addition, because no one provided supervision to Ms. Sutter while she performed the duties assigned to her and no one independently verified the number of hours she reported on the claims she submitted to the County Auditor for payment, we are unable to determine if Ms. Sutter received any excess compensation for reporting hours which she did not work. By comparing the number of hours reported on each claim, we did not identify any periods for which an excessive number of hours were reported. Excluding the hours reported by Ms. Sutter for check number 25342, she reported a total of 14,557.5 hours worked for the 390 weeks between June 23, 2010 and December 12, 2017, which averages 37.32 hours per week.

The County contracted with Regional Utility Service Systems (RUSS) to provide the services previously performed by Ms. Sutter effective March 6, 2018. Because the County pays a monthly rate to RUSS for these services, we are not able to compare the number of hours reported by Ms. Sutter to the amount of time spent by RUSS for the same services. As a result, we cannot determine if the hours reported by Ms. Sutter were reasonable.

Table 3 summarizes by fiscal year the improper compensation paid to Ms. Sutter and listed in **Exhibit B**. As illustrated by the **Table**, the excess compensation identified for fiscal year 2013 almost doubled compared to fiscal year 2012; however, the excess compensation identified for fiscal years 2014 through 2017 was fairly consistent with the amount identified for fiscal year 2013. The \$159,142.15 total is included in **Exhibit A** as improper disbursements.

Table 3

Fiscal Year	Number of Claims	Excess Compensation
2011	22	\$ 9,277.94
2012	20	10,987.42
2013	22	24,406.87
2014	20	24,365.00
2015	24	26,143.83
2016	23	24,824.13
2017	24	24,479.98
2018~	13	14,656.98
Total	169	\$ 159,142.15

~ - July 1, 2017 through December 12, 2017.

Because County officials considered Ms. Sutter an independent contractor rather than a County employee, the County did not withhold FICA, IPERS, or income taxes from Ms. Sutter's compensation payments. The County also did not pay the employer's share of FICA or IPERS contributions for the gross wages paid to Ms. Sutter. In addition, as previously stated, Ms. Sutter did not receive any benefits provided to County employees, including health insurance, vacation, or sick leave.

As previously stated, Ms. Sutter performed food inspections in Henry County through September 2015 in accordance with an agreement with DIA. After DIA began contracting with Lee County for food inspections effective October 1, 2015, the BOH felt Ms. Sutter should have worked fewer hours and reported fewer miles driven. Using the hours reported by Ms. Sutter, we calculated the hours she reported during fiscal year 2011 through December 12, 2017 and the average number she reported for each 2 week period. **Table 4** lists the averages we calculated.

Table 4

Fiscal Year	Hours Reported	
	Total	Average for 2-Week Period
2011	2,015.25	77.51
2012	1,845.50	70.98
2013	1,950.50	75.02
2014	1,904.00	73.23
2015	2,050.50	78.87
2016	1,947.00	74.80
2017	1,920.00	73.85
2018^	1,057.50	81.35

^ - Through December 2017.

As illustrated by the **Table** the average number of hours reported by Ms. Sutter remained consistent over the period of our investigation. After Ms. Sutter's food inspection duties ended in September 2015, the number of hours did not significantly decrease during the remainder of the fiscal year and actually increased for the fiscal year as a whole when compared to the prior year. However, without supporting documentation, such as timesheets showing the hours spent on each job duty or project, we cannot determine the number of hours Ms. Sutter spent working on the job duties assigned to her prior to and after September 2015.

When we asked Ms. Sutter about any changes in her job duties, she stated the County was only doing septic system inspections when she started. Because of her degree in environmental health, the BOH agreed to expand into well testing, lead testing, radon testing, food inspections, and other areas. We specifically asked Ms. Sutter about food inspections and how the loss of the program impacted her job. Ms. Sutter stated DIA required a lot more inspections when the program first started. Toward the end of the program, she was only doing about 40 per year. However, because of new rules and the amount of work in other areas, the number of hours she reported did not decrease as a result of the food inspections being moved to Lee County.

According to Ms. Sutter, the inspections were moved because DIA wanted Counties which administered the food inspection program to have more than 1 person in the County Health Office. Because there was no one else working for the Henry County Health Office, DIA moved the program to Lee County. However, according to a representative from DIA, the decision to move the program to Lee County was in part due to Ms. Sutter's job performance. During a monitoring review in 2013, DIA staff identified concerns regarding Ms. Sutter's performance, including improper risk assessments and licenses made active prior to a pre-opening inspection being completed. In addition, Ms. Sutter had not completed a required class.

We also contacted a representative from Lee County regarding the food inspection program. According to the representative from Lee County, when they took over the inspections for Henry County there were several concerns identified, including:

- delinquent inspections going back 2 years,
- delinquent licenses at establishments serving food, and
- facility representatives who reported to a Lee County representative they had paid for an inspection but the payment was not credited to their account.

We also contacted a representative from RUSS to determine if they had identified any concerns regarding the work previously performed by Ms. Sutter for septic systems. According to the representative we spoke with, it appeared Ms. Sutter was not performing all the job duties related to septic system permit inspections. The representative stated when staff began reviewing the septic system files; they found files without pictures and drawings related to the pre-inspections and determined final inspection reports were missing from several files. The representative stated concerns were identified in the 2008 files and the number of concerns increased significantly through 2017. **Table 5** lists the number of files RUSS determined were missing required documents.

Table 5	
Calendar Year	Number of Files Missing Documents
2008	4
2009	8
2010	17
2011	28
2012	25
2013	51
2014	59
2015	44
2016	55
2017	45
Total	336

The representative also stated they are still getting calls related to septic systems in Henry County but they are unable to provide the requested information because the information was not in the files they received when they took over duties for inspections in Henry County. A representative from RUSS stated they were unable to determine the number of septic systems which were not previously been inspected, if any. In order to correct and update the files, RUSS will have to wait until information is verified during a required inspection at the time a property is transferred or sold.

The representative stated RUSS staff have spent in excess of 1,000 hours working on Henry County septic system inspections and related files for the period March through December 2018. However, he was not able to specify the number of hours related to cleaning up the files and answering questions from contractors related to the work Ms. Sutter should have documented and completed as part of her job duties.

Based on the information provided by representatives of DIA, Lee County, and RUSS, Ms. Sutter did not consistently perform all of her job duties as the County Environmental Specialist. Because Ms. Sutter's reimbursement requests do not include dates, times, or the project/task she worked on and Ms. Sutter stated she worked evenings, weekends, holidays, and was not required to be in the office if there was no work, we cannot determine if Ms. Sutter reported hours which she did not work.

Henry County officials reported they had been informed Ms. Sutter frequented casinos in the area during the week and on weekends. As a result of this concern, we requested information from several casinos in Iowa to determine if information was available which would document times Ms. Sutter was at a casino. Based on information received from 4 casinos, Ms. Sutter visited the casinos we contacted on 70 occasions during the period of our investigation. Of the 70 visits, 43 visits occurred on a weekday and 27 were on a weekend.

As previously stated, Ms. Sutter periodically worked outside of normal working hours and was to be available as needed. Because Ms. Sutter did not submit documentation showing the dates and times she worked, we are unable to compare the dates she was at a casino to the dates and times she was paid for. As a result, we are unable to determine if Ms. Sutter claimed hours worked when she was at a casino.

Reimbursements

In addition to the employment contract with Ms. Sutter, the BOH provided a copy of a consulting agreement which stated it was effective January 1, 2000; however, the copy was not signed by the BOH or Ms. Sutter. The agreement specified Ms. Sutter was to be reimbursed for "out-of-pocket expenses; travel, postage, travel time, and all expenses related to continuing education / conferences." The agreement specified the BOH would provide office space, office supplies, a cell phone, computer and related equipment, reference books / journals, and sampling / testing supplies."

We categorized the reimbursements to Ms. Sutter based on the descriptions of the reported costs. The categories we identified include costs associated with an intern Ms. Sutter reported she hired, conferences and dues for memberships in professional organizations, cell phone and internet services, mileage, and other miscellaneous costs. During our review of the reimbursements issued to Ms. Sutter, we identified several concerns. Our findings are summarized in the following paragraphs.

Intern Costs – According to the HR Director, he met with Ms. Sutter on January 19, 2018 to review the claims she submitted and provide her an opportunity to explain the documentation she provided to the County Auditor as a result of the request made during the BOH meeting held on January 9, 2018. However, prior to meeting with Ms. Sutter, the HR Director contacted the individual Ms. Sutter had identified as her intern to the BOH members during the January 9, 2018 BOH meeting.

According to the HR Director, on January 17, 2018 he spoke with the individual identified by Ms. Sutter as her intern. During his conversation with the individual, she reported she knew Ms. Sutter but she had never worked for Ms. Sutter or the County. We also contacted the individual Ms. Sutter identified as her intern and confirmed she had not worked Ms. Sutter or the County.

The HR Director also reported he asked Ms. Sutter on January 18, 2018 to provide the name of her intern to confirm he had spoken with the correct individual. According to the HR Director, Ms. Sutter responded, "Since she is my employee, and not the employee of Public Health, my attorney has advised me not to provide that information."

During the interview with Ms. Sutter on January 19, 2018, the HR Director confronted Ms. Sutter regarding not telling the truth at the BOH meeting about the intern working for her. In response, Ms. Sutter confirmed she had not been truthful with the BOH. When the Director stated the intern did not really work for her, Ms. Sutter replied, "No no." She also stated, "I panicked under the circumstances and pulled her name out of my head."

During the interview, Ms. Sutter also explained the intern time and cost she reported on the reimbursement claims consisted of time she worked herself and described it as "in the middle of the night when I can't sleep I get up and I do the digital records that I have been working on since 2013." She also stated, "I thought it would look strange if I put down that at 3:00a.m. for three hours I was working." However, the documentation provided by Ms. Sutter did not identify the specific times she worked. Ms. Sutter also explained to the HR Director she determined the gross amount of her pay for this time at her \$35 per hour rate and then reported the same gross amount on the reimbursement claims she submitted using a \$10 per hour rate for the fictitious intern.

To determine if Ms. Sutter's explanation to the HR Director was reasonable, we selected certain payments Ms. Sutter claimed for intern costs at \$10.00 per hour to determine if the total costs claimed were divisible by \$35.00. As illustrated by **Exhibit B**, Ms. Sutter reported the hours she worked in quarter hour increments. However, when we divided the amounts she claimed for intern costs by \$35.00, the calculation did not result on quarter hours, with 6 exceptions. For example, Ms. Sutter was paid \$1,290.00 on September 8, 2016 for intern costs which she described on her reimbursement claim as 129 hours at \$10.00 per hour. Based on her statement to the HR Director, the \$1,290.00 should be divisible by \$35.00. However, the number of hours calculated by dividing the \$1,290.00 by \$35.00 is 36.857 hours. As a result, the explanation she provided to the HR Director was not reasonable.

During our interview with Ms. Sutter, she stated she used the intern line of her claims to record the cost of her own time spent redoing work she had previously performed digitizing records for the County. The work needed to be reperformed because the hard drive she had saved the information on failed and she did not have the information backed up. Ms. Sutter also stated she used \$10.00 per hour instead of her typical \$35.00 hourly rate because it was not fair to charge the County the full rate for work she had to redo as a result of the hard drive failing. The explanation Ms. Sutter provided to us was not consistent with the explanation she provided the HR Director.

Ms. Sutter stated she provided the records she had digitized to the HR Director on flash drives. We observed the flash drives and verified the contents of the flash drives contained PDF copies of various pages from septic system files for townships and subdivisions in Henry County. We did not compare the information on the flash drive to the actual files because the files had been transferred to RUSS.

From July 1, 2010 through January 31, 2018, Ms. Sutter submitted 39 claims which included costs described as wages for or mileage incurred by an intern. While all 39 claims included wages, only 1 included mileage. The reimbursement claims did not include the name of the

intern, documentation for the number of hours worked, the dates the intern worked, notes, or other supporting documentation which explained what the intern worked on during the period. Ms. Sutter received a reimbursement for the costs listed on each of the 39 claims submitted. The first claim identified which included costs related to an intern was for the period June 19, 2013 through July 7, 2013.

Exhibit C lists information from the claims for which Ms. Sutter included costs related an intern. As illustrated by the **Exhibit**, Ms. Sutter received \$29,727.50 for the costs she reported related to an intern. **Table 6** summarizes these reimbursements to Ms. Sutter by fiscal year. The **Table** also includes the number of claims submitted each fiscal year. As illustrated by the **Table**, 30 of the 40 claims were submitted during fiscal years 2017 and 2018.

Table 6		
Fiscal Year	Number of Claims	Total Reimbursed
2014	3	\$ 2,583.00
2015	5	2,384.50
2016	2	1,830.00
2017	17	13,160.00
2018	13	9,770.00
Total	40	\$ 29,727.50

According to current and former BOH officials we spoke with, they recalled Ms. Sutter mentioning interns during several BOH meetings. However, they did not recall specifics about the discussion or if they were volunteers or were paid by Ms. Sutter.

We identified 2 instances documented in the BOH minutes which referred to Ms. Sutter having an intern. According to minutes from the BOH meeting held on July 20, 2006, Ms. Sutter introduced a high school senior who was volunteering in her department with the Environmental Health Grant which ended August 31, 2006. In addition, the minutes from the BOH meeting held on May 26, 2010 document a college student was interning with Ms. Sutter during the summer to learn about the daily duties of an environmental health specialist. The minutes did not specify if the intern was to be paid or if she was volunteering. These were the only times the minutes documented discussion related to Ms. Sutter having an intern.

Table 6 illustrates there was a significant increase in the number of reimbursement claims Ms. Sutter submitted which included an intern during the fiscal year ended June 30, 2017. As a result, the costs associated with an intern also significantly increased during the same period. BOH officials we spoke with stated they did not know why Ms. Sutter would need an intern. According to County officials, they do not recall any discussions at BOH meetings regarding an increase in work for Ms. Sutter. As previously stated, in September 2015, Ms. Sutter no longer performed food inspections and the BOH believed her work load should have decreased as a result of this.

Exhibit C shows for fiscal years 2014, 2015, and 2016, Ms. Sutter only included an intern on her reimbursement requests during the summer and fall. However, beginning in fiscal year 2017, Ms. Sutter included intern hours throughout the fiscal year. The amounts reimbursed to Ms. Sutter for wages she claimed were paid to an intern ranged from \$320.25 to \$1,500.00.

Because Ms. Sutter admitted she did not employ an intern, the \$29,727.50 Ms. Sutter received as reimbursement for costs associated with an intern is included in **Exhibit A** as improper disbursements.

Conference Costs and Dues - Ms. Sutter's job description included keeping current with the latest ideas and education in the environmental health field. Because it was a requirement of her job, the County agreed to reimburse Ms. Sutter for expenses related to training, including registrations, lodging, food, and other travel related expenses. In no instance should she have claimed reimbursement for costs prior to actually paying them. However, during our interview with Ms. Sutter, she stated she "pre-billed" for certain costs which she later clarified meant that she had not paid the costs prior to claiming reimbursement for them.

Except for a conference in Washington DC in September 2010, Ms. Sutter did not submit supporting documentation for costs associated with conferences or training events, such as registration forms, agendas, hotel bills, or brochures for the training events.

As illustrated by **Exhibit D**, we identified \$7,967.54 of improper reimbursements to Ms. Sutter for training and conference related expenses. The improper reimbursements identified include:

- 2012 NACCHO conferences – According to her reimbursement claims, Ms. Sutter received reimbursement on August 2, 2012 for \$503.60 for "travel to Colorado for NACCHO grant" and \$615.20 for "travel to DC for NACCHO grant." In addition, Ms. Sutter was reimbursed \$507.89 for lodging which was to be reimbursed by NACCHO grant on August 16, 2012. According to a representative from NACCHO, Ms. Sutter was not registered for any conferences in 2012. In addition, Ms. Sutter did not request reimbursement for transportation to Colorado or Washington DC.

Because Ms. Sutter did not register for the conference, the \$1,626.69 Ms. Sutter was reimbursed for travel in July and August 2012 is an improper reimbursement.

- 2016 NEHA Conference – We identified a \$675.00 registration fee reimbursed to Ms. Sutter on May 5, 2016 for a conference sponsored by the National Environmental Health Association (NEHA). However, there was no documentation attached to the claim to support the payment. According to the NEHA website, there was a conference in San Antonio, Texas from June 13 through June 16, 2016.

We did not identify any travel expenses associated with attending a conference, such as lodging, airfare, or food on the reimbursement claims submitted by Ms. Sutter. As a result, we contacted a representative of NEHA who reported Ms. Sutter did not register or attend the conference.

According to Ms. Sutter, she did not attend the conference. During an interview with Ms. Sutter, she stated she pre-billed the BOH for the conference's registration fee but did not attend because of illnesses in her family. As previously stated, in no instance should she have claimed reimbursement for costs prior to actually paying them. Because Ms. Sutter did not register for the conference, the \$675.00 registration fee is an improper disbursement.

- 2017 NEHA Conference – Ms. Sutter received a reimbursement for a claim on July 13, 2017 which included a \$695.00 registration fee for a conference sponsored by NEHA. However, the reimbursement claim did not include any documentation regarding the conference.

On July 27, 2017 Ms. Sutter received of \$620.00 for 4 nights lodging and \$453.68 for 848 miles driven to the NEHA conference. Ms. Sutter did not include any supporting documentation for the lodging or a description of the destination or other support for the mileage claimed.

We located a conference brochure for the NEHA conference on NEHA's website. According to the brochure, the conference was held from July 10, 2017 through July 13, 2017 in Grand Rapids, MI. Attendees could also register for the preconference held on July 8 and 9. The brochure recommended the Amway Grand

Plaza hotel and quoted a rate of \$155.00 per night. This rate for 4 nights lodging would total \$620.00 without any taxes or fees. As stated previously, Ms. Sutter claimed \$620.00 for lodging. Actual costs would have exceeded this total.

To determine if Ms. Sutter attended the conference, we contacted a representative of NEHA who reported Ms. Sutter did not register for the conference. When we asked Ms. Sutter about the reimbursement for the conference, she stated she pre-billed for the conference registration fee, lodging, and mileage. She also stated she does not recall attending the conference. As previously stated, in no instance should she have claimed reimbursement for costs prior to actually paying them.

Because Ms. Sutter did not register for or attend the conference, the reimbursements for the \$695.00 registration fee, the \$620.00 for lodging, and the \$453.68 for mileage are improper reimbursements.

- 2017 NACCHO Conference – The reimbursement received by Ms. Sutter on July 13, 2017 also included a \$630.00 registration fee for a conference sponsored by the National Association of County and City Health Officials (NACCHO). However, the reimbursement claim did not include any documentation regarding the conference.

In addition, Ms. Sutter received a reimbursement of \$752.00 for lodging costs and \$486.61 for airfare for the NACCHO conference on August 10, 2017.

Information we located on NACCHO's website shows the conference was held from July 11, 2017 through July 13, 2017 in Pittsburgh, PA. As stated previously, Ms. Sutter also received reimbursement for costs she claimed for the NEHA conference held in Grand Rapids, MI from July 10, 2017 through July 13, 2017.

During an interview with the HR Director on January 19, 2018, Ms. Sutter admitted she did not attend the conference. We contacted a representative of NACCHO who confirmed Ms. Sutter did not register or attend the conference.

When we asked Ms. Sutter about the conference, she stated she did not attend the conference. She stated she pre-billed for the conference but did not attend because of illnesses in her family. As previously stated, in no instance should she have claimed reimbursement for costs prior to actually paying them.

Ms. Sutter was also reimbursed \$110.00 for NACCHO membership dues as part of the reimbursement she received on July 13, 2017. Based on a review of her bank statements for May 2017 through August 2017, we did not identify any checks issued to NACCHO or to NACCHO's through their on-line payment system "Abila NetForum."

As a result, the reimbursements for the \$630.00 registration fee, the \$752.00 for lodging, \$486.61 for the airfare, and \$110.00 for NACCHO membership dues are improper reimbursements.

- FDA Regional Education Conference – On September 7, 2017 Ms. Sutter was reimbursed \$200.00 for the NEHA Regional Education Conference Registration, \$580.00 for lodging, and \$300.00 for the FDA Regional Education Conference. According to information on the NEHA website, the conference was held from September 19, 2017 through September 21, 2017 in Minneapolis, MN.

We did not identify any food, mileage, parking fees, or other travel costs expected to be associated with attending a conference on her reimbursement claims submitted through November 2016 showing Ms. Sutter attended the conference.

During an interview with the HR Director on January 19, 2018, Ms. Sutter admitted she did not attend the conferences. During our interview with Ms. Sutter, she confirmed she did not attend the conferences. As previously stated, in no instance should she have claimed reimbursement for costs prior to actually paying them.

Because Ms. Sutter stated she did not attend the conference, the \$200.00 NEHA registration, \$580.00 hotel, and \$300.00 FDA registration fees are improper reimbursements.

- Lead Certification Class – Reimbursements Ms. Sutter received on October 5, 2017 and October 19, 2017 included \$600.00 for a registration fee and \$238.56 for lodging costs for a lead refresher certification class. According to a representative from Iowa Department of Public Health (IDPH), these classes are sponsored by the IDPH. We spoke with a representative of IDPH who confirmed Ms. Sutter had not attended a lead class since September 2013.

During an interview with the HR Director on January 19, 2018, Ms. Sutter admitted she did not attend the classes. As a result, the \$600.00 registration fee and the \$238.56 claimed for hotel charges are improper reimbursements.

In addition to the conference discussed in the preceding paragraphs, Ms. Sutter was also reimbursed for items she described as conference fees, registration and dues, wastewater classes, an IEHA Environmental conference, IOWWA conference, and other conferences located in Iowa. As previously stated, Ms. Sutter did not submit supporting documentation showing where conferences were located, registration information, and other travel expenses related to attending the conferences. In addition, Ms. Sutter did not provide details for the mileage she was reimbursed for which may have included mileage to and from a conference. Event sponsors we spoke with were unable to confirm Ms. Sutter's attendance at various events. Because sufficient information was not available from the County's records, we are unable to determine if Ms. Sutter attended the other conferences for which she was reimbursed.

During an interview with Ms. Sutter, we asked if she had repaid the County for any of the costs she was improperly reimbursed for the conferences. Ms. Sutter stated she usually did a reconciliation at the end of a year and repaid the County. However, she had not done this for the last few years and has not repaid the County for the conferences described in the preceding paragraphs.

Because Ms. Sutter did not attend the conferences identified, the \$7,967.54 of related reimbursements are included in **Exhibit A** as improper reimbursements.

Ms. Sutter was also reimbursed an hourly rate for the time she spent at conferences or training events. Because Ms. Sutter did not include a list of dates and times she worked at the County or was at a conference or training event, we cannot determine the number of hours Ms. Sutter requested reimbursement for the conferences or training events she did not attend. As a result we did not include any costs in **Exhibit A** for the time she may have reported for attending the conferences.

We contacted representatives of IDPH, NACCHO, and NEHA who were able to confirm some of the dues paid by Ms. Sutter. However, records were not available from the organizations for the entire period of the investigation due to the length of time and changes in systems used by the organizations. As a result, they were unable to verify all costs claimed by Ms. Sutter for dues and conference registrations. Because we were unable to determine what additional reimbursements Ms. Sutter received for conferences she did not attend if any, we did not include any reimbursements in **Exhibit A** other than those in **Exhibit D** as improper reimbursements.

Cell Phone and Internet Reimbursements – As part of her job duties, Ms. Sutter was to be out of the office frequently performing inspections of septic systems, well closures, tanning beds, pools, and business which served food. BOH members agreed it would be reasonable for Ms. Sutter to have a cell phone to carry out her job duties and be available for questions when out of the office. The budget prepared by Ms. Sutter and the County Auditor included a budget line for telephone charges. According to the County Auditor, this budget line would include cell phone charges. In the 2015/16 budget, Ms. Sutter added a note “Internet Services” to the telephone line of the budget worksheet and increased the budget amount. The BOH reviews and approves the budget before it is approved by the BOS.

Based on the reimbursement requests paid by the County, Ms. Sutter was reimbursed \$13,723.10 for monthly cell phone and internet charges, cell phones, and related accessories from July 1, 2010 through January 31, 2018. **Exhibit E** lists these reimbursements to Ms. Sutter. As illustrated by the **Exhibit**, the costs were not broken out between the cell phone and internet charges.

Cell phones and accessories - Ms. Sutter was reimbursed for several cell phones and accessories, including the following.

- June 23, 2011 – The reimbursement claim submitted by Ms. Sutter included a notation she purchased a cell phone for \$321.00 and a case for \$26.74. The notation also specified the purchases were to be reimbursed by GTC funds. There was no supporting documentation attached to verify the cost, where the items were purchased, or the type/model of phone purchased.
- December 17, 2015 – The reimbursement claim submitted by Ms. Sutter included a notation she purchased a cell phone for \$899.00. The claim submitted by Ms. Sutter did not include supporting documentation for the purchase.

As previously stated, Ms. Sutter was instructed in December 2017 to submit any documentation she had to support the reimbursements she had received to the County Auditor. Ms. Sutter subsequently submitted a receipt for a phone purchased from Best Buy. However, the receipt totaled only \$187.68.

The receipt shows Ms. Sutter purchased a “VZW IPHONE 6S 128GB Silver” on September 25, 2015. The receipt includes a notation the phone was valued at \$899.99; however, there was no charge for the phone on the date it was purchased. The receipt documents the cost of the phone would be paid through installment billings through the VZW Edge plan. The VZW Edge plan allows individuals who purchase a phone to pay for the phone in installments as part of their monthly bill.

As illustrated by **Exhibit E**, Ms. Sutter was reimbursed \$899.00 for the iPhone 6S. Ms. Sutter was also reimbursed for her monthly cell phone bill. Because the monthly cell phone charge included the monthly charge for the purchase of the cell phone, Ms. Sutter should not have been reimbursed \$899.00 for the cost of the iPhone 6 purchased on December 17, 2015. As a result, the purchase of the iPhone 6 for \$899.00 is included in **Exhibit E** as improper.

The receipt also included \$58.68 in sales tax and \$129.00 charge for “APPLECARE FOR IPHONE 6S” which extended the warranty coverage for the phone. Ms. Sutter did not include the AppleCare or sales tax on her reimbursement claim.

- March 9, 2017 - The reimbursement claim submitted by Ms. Sutter included a notation she purchased a cell phone for \$849.99, but it did not include supporting documentation for the purchase.

After being instructed to submit any documentation she had to support the reimbursements she had received, Ms. Sutter submitted a receipt from Verizon Wireless in Alpharetta, GA which was dated November 24, 2016. The receipt shows Ms. Sutter purchased an “iPhone 7 RGold 256GB” phone for \$849.99.

Any cellular devices which were reimbursed by a grant or County funds should have been returned to the County when Ms. Sutter’s contract was terminated. According to County officials we spoke with, Ms. Sutter returned an iPhone 6S on January 24, 2018 which appeared to be damaged. However, based on the receipt submitted by Ms. Sutter for the March 9, 2017 reimbursement, she had purchased and been reimbursed for an iPhone 7. As a result, the iPhone 7 should have also been returned to the County. According to Ms. Sutter, she had dropped the iPhone 7 while working and the phone was damaged beyond repair. As a result, she used the iPhone 6 she had kept as a backup.

As previously stated, the County Auditor requested Ms. Sutter bring in supporting documentation for her claims in December 2017. The limited support Ms. Sutter subsequently submitted included a printout of several web pages showing a portion of her family’s cell phone bill for July through December 2017. The bills submitted the total monthly charges were for service for a cell phone which Ms. Sutter identified as her phone. Detailed information regarding what was included in the monthly total were not included. According to the information on the monthly bills, her bill was \$59.31 for the period July through September 2017, \$58.34 for October and November 2017, and \$83.25 for December 2017. Bills were submitted to the County by Ms. Sutter for the cell phone charges she was reimbursed for. However, after our interview, Ms. Sutter provided a screenshot of her family’s Verizon bill for the period July 2017 through December 2017. Based on the information provided, the monthly bill ranged from \$313.31 to \$368.29 for the family’s account for the period July 2017 through December 2017.

As shown by **Exhibit E**, starting in July 2014, Ms. Sutter consistently requested \$101.23 for her cell phone plan until March 2016 when the amount she included for her cell phone reimbursement increased to over \$200.00 per month. As previously stated, Ms. Sutter added a note “Internet Services” to the telephone line of the 2015/16 budget worksheet. As a result, it appears the increase is for to internet service.

As previously stated, Ms. Sutter purchased a phone for which the receipt showed the phone was to be included in the Verizon Edge plan, which spreads the retail price of a phone over 24 months. As a result, the iPhone 6 purchased on December 17, 2015 would not have been paid off until December 6, 2017. As a result, there would have been a monthly charge on Ms. Sutter’s cell phone bill for the purchase price of the phone until December 2017. Based on this information, the July through December monthly 2017 charges would have included the monthly charge for the purchase of the phone.

As previously stated, the BOH agreed it was reasonable for Ms. Sutter to have a cell phone for her job duties and be reimbursed for a cell phone plan. Because the cell phone bills submitted by Ms. Sutter did not provide enough detailed information for us to determine what portion of the cost was reasonable for the County we have not included an amount in **Exhibit A** for cell phone service.

Internet charges – As previously stated, Ms. Suter added a notation “Internet Services” to the telephone line of the 15/16 budget worksheet. According to BOH members we spoke with, the County provided internet access in the office and there would not be a reason for the County to reimburse her for internet charges.

During the interview with the HR Director, Ms. Sutter stated she added the internet cost to her reimbursement claims because she was required to use a secure internet connection when using on-line databases for the State and the connection in the office was a public connection.

According to a representative of IDPH we spoke with, Ms. Sutter was not required to have a secure internet connection to access the IDPH website or submit reports.

As previously stated, the County requested Ms. Sutter turn in any supporting documentation to support the amount she was reimbursed. As part of the documentation Ms. Sutter submitted to the County, she included a Viasat/exede internet billing history with her home address listed on the bill. The billing history submitted by Ms. Sutter included 7 pages with a listing of payments at the top of the page. The 7 pages covered the period February 2016 through August 2017. The invoice total for each month was \$110.68 except for February 2016 which was \$117.82.

After our interview with Ms. Sutter, she provided screen shots of her family's Viasat/exede internet invoices for the period July 2017 through December 2017. The invoices included her home address listed on the bill and the amount due at the top of the invoice. The monthly invoice shows the monthly payment due was \$110.68. As shown by **Exhibit E**, the amount Ms. Sutter was typically reimbursed for cell phone and internet services increased from \$101.23 per month to \$203.23 per month (or \$102.00) from April 2016 through December 2017. The only exceptions were the reimbursements received on March 10, 2016 and April 7, 2017 which increased by \$111.41 and \$110.54 respectively. As a result, it appears the \$102.00 increases is a result of the \$110.68 monthly internet charges billed to Ms. Sutter's family account.

Because BOH officials stated there was no reason to reimburse her for internet service, Ms. Sutter had access to internet in the office, and a representative from IDPH stated they did not require Ms. Sutter to have a secure internet connection, the monthly increase from March through December 2017 is included in **Exhibit E** as improper.

The \$3,159.35 of improper cell phone and internet reimbursements listed in **Exhibit E** are included in **Exhibit A**.

Mileage – In addition to the reimbursements issued to Ms. Sutter for mileage related to conferences and training events which were discussed earlier, Ms. Sutter routinely received reimbursements for mileage incurred during her daily duties as the County's Environmental Specialist. With a limited number of exceptions, each of the reimbursement claims submitted by Ms. Sutter included reimbursement for mileage.

In accordance with the terms of her contract, Ms. Sutter was allowed to be reimbursed mileage related to her jobs duties. The County agreed to reimburse her for mileage in accordance with the County policy to reimburse employees at the approved IRS mileage rate. Based on the claims submitted by Ms. Sutter, she was reimbursed \$41,634.49 for mileage, from July 1, 2010 through January 30, 2018.

Ms. Sutter was to include the number of miles driven related to her job duties and the number of miles related to training on separate lines of her reimbursement claim. She was also to include the IRS approved mileage reimbursement rate and the total amount claimed for mileage. We determined 8 of the 25 reimbursement requests submitted by Ms. Sutter for mileage incurred during 2017 included a mileage rate of \$0.54 per mile when the IRS approved mileage rate was \$0.535 per mile. The remaining 17 reimbursement requests submitted for mileage incurred during 2017 included the authorized mileage rate. We also identified 2 instances where Ms. Sutter was underpaid for the mileage reported on the claim submitted.

The 8 instances where Ms. Suter was over reimbursed and the 2 instances where she was under reimbursed are listed in **Table 7**. Because the incorrect mileage rate was used, Ms. Sutter was reimbursed for mileage in excess of the authorized amount.

Table 7

Warrant Number	Transaction Date	Description per Claim	Amount Reimbursed	Correct Calculation	Excess/(under) Payment
50666	08/19/10	154 miles @ \$0.50	\$ 62.00	77.00	(15.00)
112331	07/09/13	310 miles @ \$0.51	368.10	158.10	210.00
114262	11/21/13	323 miles @ \$0.55	311.30	177.65	133.65
11012	08/27/15	587 miles @ \$0.55	199.65	322.85	(123.20)
19682	01/26/17	441 miles @ \$0.54	382.86	235.94	146.92
19903	02/09/17	322 miles @ \$0.54	173.88	172.27	1.61
20352	03/09/17	413 miles @ \$0.54	223.02	220.96	2.06
20590	03/23/17	512 miles @ \$0.54	276.48	273.92	2.56
23027	08/10/17	712 miles @ \$0.54	384.48	380.92	3.56
23484	09/07/17	622 miles @ \$0.54	335.88	332.77	3.11
23994	10/05/17	532 miles @ \$0.54	287.28	284.62	2.66
24733	11/16/17	513 miles @ \$0.54	277.02	274.46	2.56
Total			\$ 3,020.30	2,511.61	370.49

The \$370.49 of excess mileage reimbursements is included in **Exhibit A** as improper disbursements.

Ms. Sutter's reimbursement claims occasionally included a brief description of the costs she incurred, such as food inspections, water tests, or conference and training events. However, the claims did not include specifics such as dates, times, or locations of inspections she performed or where she drew water samples.

Because the claims submitted by Ms. Sutter did not include sufficient information regarding when or where she was performed inspections or tests, we were unable to determine the reasonableness of the number of miles she reported for reimbursement. As previously stated the BOH also had concerns Ms. Sutter may have requested reimbursement for mileage not related to her job duties. However, because supporting documentation such as a mileage log was not submitted, we cannot determine if the mileage claimed was reasonable to carry out her job duties.

Other Reimbursements - The contract the BOH established with Ms. Sutter did not specify other expenses she was allowed to claim. However, BOH officials stated they allowed reimbursement of expenses which were necessary and reasonable for Ms. Sutter to carry out her job duties such as water test collection kits, office supplies, training expenses, postage, and equipment. According to BOH officials we spoke with, Ms. Sutter was to include supporting documentation for all expenses with her reimbursement request submitted to the County Auditor.

As previously stated Ms. Sutter did not submit supporting documentation for most of the items she purchased for which the County reimbursed her. However, based on the supporting documentation which was available, some of the items Ms. Sutter was reimbursed for were reasonable for the operations of the office and to administer the grants.

For the remaining reimbursements for which no supporting documentation was available, we reviewed minutes of BOH meetings, made inquiries of BOH members, and discussed certain purchases with Ms. Sutter. As a result of these procedures, we classified the remaining reimbursements as improper or unsupported. **Exhibit F** lists the improper and unsupported reimbursements identified. The \$6,620.12 of improper reimbursements identified includes:

- ServSafe® – **Exhibit F** includes 3 reimbursements to Ms. Sutter totaling \$5,207.12 which she described as “Serve Safe [sic] Supplies” and \$98.00 for postage to mail Serve Safe [sic] flyers. ServSafe® is a vendor which provides educational resources, materials, and programs related to food safety. The educational programs are designed to provide training to restaurant and foodservice professionals. According to BOH members we spoke with, they were aware Ms. Sutter planned to use materials purchased from ServSafe® to teach food safety courses on behalf of the County. However, they did not know if or when the courses were held.

Because Ms. Sutter claimed reimbursement for materials and postage she described as “Serve Safe”, County officials believed she had purchased the training materials. However, according to the County Auditor, the ServSafe® materials were not returned by Ms. Sutter when she was requested to turn in County equipment. The County Auditor and the BOH members we spoke with stated the materials were to be returned because they could be used by the County to teach the classes. During Ms. Sutter’s interview with the HR Director, he asked Ms. Sutter if she had the ServSafe® materials. Ms. Sutter reported she had the books at her home. When asked why she did not bring them with her, she said she was running late and did not grab them.

When we subsequently asked Ms. Sutter about the materials from ServSafe® for which she received \$5,207.12 of reimbursements in October and November 2017, she stated the amounts she requested for reimbursement were “preorders.” When asked if she had actually ordered the materials, she stated she had not because she had been terminated. As stated previously, Ms. Sutter’s contract was terminated by the BOH on February 8, 2018. When asked if she repaid the County for the amounts she was reimbursed for the ServSafe® materials, she said she had not.

Because the County reimbursed Ms. Sutter \$5,207.12 for ServSafe® materials which she did not order, receive, or pay for and \$98.00 for postage related to those materials, these reimbursements are improper.

- Electronic equipment – As previously stated the County reimbursed Ms. Sutter for equipment related to her job duties. Ms. Sutter was reimbursed for multiple computers and iPads purchased during her tenure with the BOH. The reimbursements were recorded as grant expenses in the County’s accounting system when Ms. Sutter noted on her reimbursement claim a grant was to reimburse the purchase.

Ms. Sutter was reimbursed \$3,219.30 for a laptop and desktop computer on July 22, 2010 and she was reimbursed for a tablet computer on December 2, 2010. Ms. Sutter was also reimbursed for an iPad on April 12, 2012. The reimbursement claim submitted for the iPad did not include any documentation supporting the purchase

After the BOH ended Ms. Sutter’s contract, they requested she return all equipment provided by or reimbursed by the County. **Table 8** lists the computer and other equipment Ms. Sutter returned to the County, excluding the cell phones discussed previously.

Table 8

Item Description	Serial Number
Dell Notebook Computer	BTZMBN1
HP TouchSmart Computer	CNU04639TG
HP Laptop Computer	CNU7350G78
Garmin	74100751
Cannon Powershot A520 Camera	722155484
Apple iPad mini model #A-1538	F9FV1EQGHKJ
Apple iPad model #A-1395	DLXG81TVDKPK

As shown in **Table 8**, Ms. Sutter returned an iPad mini and an iPad to the County. According to the County Auditor and the County IT Director, the iPad mini was an older version and the other was a regular iPad rather than an iPad mini. Both iPads had been completely wiped of all data.

Table 9 lists equipment identified on Ms. Sutter's reimbursement claims, excluding the cell phones. The claims included a limited description of the items purchased and, in 2 cases, supporting documentation. The **Table** also includes a notation of Ms. Sutter's description of how she returned each item.

Table 9

Warrant Number	Reimbursement Date	Description	How Returned~	Amount
52786	12/02/10	Hands free cell phone adaptor	##	\$ 34.99
114262	11/21/13	Cannon i100 Printer	Left in Office	172.29
114262	11/21/13	Cannon i100 battery & Bluetooth adapter	Left in Office	119.22
10551	07/30/15	iPad(<i>mini 3</i>)	To County	538.61
18999	12/15/16	iPad	To County	1,099.99
21053	04/20/17	Digital camera	To HR Director	749.00
21053	04/20/17	Range finder	To HR Director	320.48
21053	04/20/17	Computer	To HR Director	1,799.00
21053	04/20/17	Printer	Left in office	239.00

~ - Based on description provide by Ms. Sutter.

- Information not proved by Ms. Sutter.

Of the 9 items listed in **Table 9**, the County could not locate the Cannon i100 printer, battery, Bluetooth adapter, or the printer purchased on April 20, 2017. Because the County could not locate the printers and accessories Ms. Sutter stated she left in the office, the \$530.51 total cost of the items is included in **Exhibit F** as improper.

Table 9 also includes a \$749.00 digital camera Ms. Sutter was reimbursed for on April 20, 2017. As shown in **Table 8**, Ms. Sutter returned a Cannon Powershot A520 Camera to the County. According to an article from Cannon, the A520 was released in 2005 and had an estimated price of \$299.00. As a result, the \$749.00 Ms. Sutter was reimbursed on April 20, 2017 was not for a Cannon Powershot A520. Because Ms. Sutter did not return a digital camera to the County other the Powershot A520, the \$749.00 reimbursed to Ms. Sutter is included in **Exhibit F** as improper.

Ms. Sutter also was also reimbursed \$34.99 on December 2, 2010 for a “Hands free cell phone adaptor.” According to the list of equipment returned to the County, there was not a hands-free cell phone adapter returned by Ms. Sutter. Because Ms. Sutter did not return a hands-free cellphone adapter, the \$34.99 is included in **Exhibit F** as improper.

The remaining items listed in **Table 9** include items Ms. Sutter may have returned. As a result, the amount Ms. Sutter was reimbursed for the items discussed below are not included in **Exhibit F**. However, because sufficient documentation is not available we cannot be sure the items returned were the same items for which she received reimbursement.

- Ms. Sutter purchased an iPad mini 3 for \$538.61 on June 18, 2015 and was reimbursed by the County on July 30, 2015. On October 5, 2015, IDPH reimbursed the County \$250.00 in accordance with maximum amount allowable per grant agreement. This was the only item reimbursed by IDPH under the terms of the grant for the period July 1, 2014 through December 31, 2018. Because Ms. Sutter did return an iPad mini we did not include the \$538.61 in **Exhibit F**.
- The County reimbursed Ms. Sutter for an iPad as part of her reimbursement request on December 15, 2016. There was no supporting documentation remitted at the time. However, the County provided a receipt Ms. Sutter subsequently submitted in January 2018 showing she purchased an iPad mini 4, a case, and a “2 yr AppleCare+” warranty for a total cost of \$449.42 for on August 20, 2017. However, the claims submitted by Ms. Sutter after August 20, 2017 did not include a reimbursement request for an iPad or accessories. It is clear the receipt submitted by Ms. Sutter is not related to the iPad she was reimbursed for on December 15, 2016. However, because Ms. Sutter did return an iPad which may have been the one purchased in 2015, we did not include the \$1,099.99 in **Exhibit F**.
- The County reimbursed Ms. Sutter for a range finder on April 20, 2017. As shown in **Table 8**, Ms. Sutter returned a Garmin. According to Garmin’s website they make range finders which measure distance to a target. Because Ms. Sutter returned a Garmin which may have been the one purchased in 2017, we did not include the \$320.48 cost in **Exhibit F**.
- The County also reimbursed Ms. Sutter \$1,799.00 for a computer on April 20, 2017. As shown in **Table 8**, Ms. Sutter returned 3 computers. Because 1 of the computers may have been the computer Ms. Sutter was reimbursed for on April 20, 2017, we did not include the \$1,799.00 cost in **Exhibit F**.

Exhibit F also lists \$3,810.51 of unsupported reimbursements to Ms. Sutter. For each of these reimbursements, sufficient documentation was not available for us to determine if the items purchased were for County operations or personal in nature. Selected items identified as unsupported include:

- Postage and related costs totaling \$2,050.80 – Ms. Sutter was required to purchase postage and related mailing supplies in order to send water samples to the lab for testing. Water samples are usually sent in boxes included in the test kit. Postage for the samples is usually purchased at the time the kit is mailed since it is based on weight. Ms. Sutter’s job duties also included sending letters, forms, and other correspondence to individuals and grant agencies. BOH officials stated they had been told Ms. Sutter sold purses on-line and shipped the purses to various destinations.

- Computer repair \$650.00 – Because Ms. Sutter had a laptop and several iPads, computer repairs would be reasonable. However, because there is no support showing what computer was repaired, we cannot determine if the costs she claimed were for a computer used for her job or for a personal computer. When we specifically asked about the computer repairs, Ms. Sutter could only recall where the computer repairs were done.

Because Ms. Sutter did not include sufficient supporting documentation for the items listed in **Exhibit F**, we cannot determine what portion of the reimbursements for items such as postage, ink, and other supplies were personal in nature if any. As a result, the \$3,810.51 total from the **Exhibit** is included in **Exhibit A** as unsupported reimbursements.

Des Moines and Jefferson Counties - The BOH entered into agreements with Des Moines and Jefferson Counties to provide coverage for each other when their Sanitarians/Environmental Specialists were on vacation, sick leave, or other leave. Officials from Des Moines and Jefferson Counties contacted Ms. Sutter directly when they needed assistance because their staff was unavailable.

When Ms. Sutter was going to be away from her job duties, she contacted someone from either Des Moines or Jefferson County to provide coverage. When this happened, officials from Des Moines or Jefferson County sent a bill to Ms. Sutter for the work which they had completed in Henry County in her absence. According to Ms. Sutter, she included the amount of the bill she received in the reimbursement request she submitted and she received a payment from the County for the amount. Ms. Sutter was to issue a check from her personal bank account to the County which had provided the services.

Based on Ms. Sutter's reimbursement requests, she was reimbursed \$13,226.04 for work performed by staff from Des Moines and Jefferson Counties in her absence. Because Ms. Sutter should have remitted this amount to pay Des Moines and Jefferson Counties, we reviewed Ms. Sutter's personal bank account and identified a total of \$1,580.16 paid to the Counties. **Table 10** summarizes the payments to Ms. Sutter and the payments Ms. Sutter made to Des Moines and Jefferson Counties.

Table 10			
Description	County		Total
	Des Moines	Jefferson	
Reimbursement to Jodi Sutter for Counties	\$ 8,119.86	5,106.18	13,226.04
Payments by Jodi Sutter to Counties^	(786.22)	(793.94)	1,580.16
Difference	\$ 7,333.64	4,312.24	11,645.88

^ - Payments were made from Ms. Sutter's personal bank account.

The **Table** shows Ms. Sutter requested reimbursements totaling \$13,226.04 for work she identified as being performed by Des Moines and Jefferson Counties under the agreement. We contacted officials from Des Moines and Jefferson Counties and they provided the following information.

- Des Moines County – A representative from Des Moines County provided an electronic spreadsheet and 7 invoices showing the dates Des Moines County staff performed services in Henry County. The 7 invoices totaled \$2,784.99. Of the 7 invoices, 2 invoices totaling \$564.66 were sent to Ms. Sutter and 5 invoices totaling \$2,220.33 were sent directly to Henry County. The invoices were paid by 2 checks totaling \$786.22 issued from Ms. Sutter's personal bank account and 2 checks totaling \$2,164.53 issued by Henry County for a total of \$2,950.75. The \$165.76

difference between the amount paid by Ms. Sutter and Henry County and the amount invoiced could not be explained by a Des Moines County representative.

Table 10 shows Ms. Sutter requested \$8,119.16 from Henry County for work Des Moines County performed in Henry County when she was unavailable. Because Ms. Sutter claimed reimbursement for \$8,119.86 but only reimbursed Des Moines County \$786.22, Ms. Sutter received improper reimbursements totaling \$7,333.64.

- Jefferson County – Based on information provided by Jefferson County, Jefferson County provided services to Henry County on 6 occasions from January 2011 through February 2018. The total amount owed for these services was \$1,169.66. Of this amount, \$793.94 was paid by Ms. Sutter and \$375.72 was paid by Henry County because Ms. Sutter failed to pay Jefferson County. The \$375.72 paid by Henry County was for services provided by Jefferson County for the work performed on June 22, June 26, and August 1, 2017.

Table 10 shows Ms. Sutter requested \$5,106.18 from Henry County for work Jefferson County performed in Henry County when she was unavailable. Because Ms. Sutter claimed reimbursement for \$5,106.18 but only reimbursed Jefferson County \$793.94, Ms. Sutter received improper reimbursements totaling \$4,312.24.

Because Ms. Sutter was paid more than she paid to Des Moines and Jefferson Counties, the \$11,645.88 total from **Table 10** is included in **Exhibit A** as improper reimbursements.

As previously stated, Ms. Sutter also provided services to Des Moines and Jefferson Counties when their staff was unable to perform their duties. Ms. Sutter included a note such as “includes time and mileage to be reimbursed by (*county*) for coverage” on her reimbursement requests submitted to Henry County. However, she did not include any information showing the number of hours or mileage to be reimbursed by Des Moines and Jefferson Counties.

We contacted representatives from Des Moines and Jefferson Counties who provided the following information related to the work Ms. Sutter did in each of their Counties.

- Des Moines County – According to the representative from Des Moines County, the County made a payment of \$2,378.90 to Henry County on August 6, 2016 for work Ms. Sutter performed between February and April 2016. The support provided by Des Moines County included the date, location of the work performed, and the number of miles driven. The support did not include the number of hours per day. The support showed a total of 52 hours billed at \$35.00 per hour. The claim also showed a total of 1,035 miles billed at \$0.40 per mile.

The claims submitted by Ms. Sutter to Henry County from February through April 2016 include a notation “includes time and mileage to be reimbursed by Des Moines County for coverage.” However, the claims submitted by Ms. Sutter do not include a breakout of the hours and mileage associated with the work she did in Des Moines County. As a result, we are unable to determine what portion of the reimbursement was for the time and miles incurred for Des Moines County.

- Jefferson County – On January 21, 2016 Jefferson County issued a warrant to Henry County Public Health for \$86.75 based on a claim submitted by Ms. Sutter on December 16, 2015. Supporting documentation provided by Jefferson County showed Ms. Sutter performed services for Jefferson County on December 8, 2015. Ms. Sutter billed 1.75 hrs. at \$35.00/hour (\$61.25) and drove 51 miles at \$0.50/mile (\$25.50) for a total of \$86.75. On December 16, 2015, Ms. Sutter submitted a claim to Henry County for \$3,365.80. The request included a note

"includes time to be reimbursed by Jefferson County for septic inspection coverage. As a result, we are unable to determine what portion of the reimbursement was for time and miles incurred for Jefferson County.

According to a representative from Jefferson County, the \$86.75 check was not redeemed by Henry County. When Jefferson County determined the check had not been redeemed; they applied a credit against an amount Ms. Sutter owed Jefferson County. Ms. Sutter paid the amount owed to Jefferson County on March 15, 2017. Because Ms. Sutter was reimbursed \$3,365.80 from Henry County on December 17, 2015 which would have included time and mileage for work performed in Jefferson County and she received a credit reducing the amount she owed Jefferson County, Ms. Sutter was in essence paid twice for the same services. As a result, the \$86.75 credited by Jefferson County to an amount Ms. Sutter owed to the County was improperly applied. The \$86.75 excess amount is included in the calculation in **Table 10**.

UNDEPOSITED COLLECTIONS

Stale Checks - Ms. Sutter was responsible for billing, collecting, and depositing fees for services provided by the Department. When collections were received, Ms. Sutter was to prepare a receipt and remit the collections to the County Treasurer's Office to be deposited and recorded within the County's accounting system. Ms. Sutter was to include the information necessary for staff in the Treasurer's Office to know which account codes were to be used to record the revenue in accounting system.

According to the County Treasurer, on December 21, 2017 Ms. Sutter brought in 49 checks for deposit with dates ranging from September 29, 2016 through December 5, 2017. She left a note for the County Treasurer stating the checks had been misplaced in her desk. Ms. Sutter acknowledged the Treasurer's policies and procedures may not allow for the checks to be processed and requested information on the outcome. The County Treasurer contacted a representative of County's bank and was informed checks over a year old or checks drawn on an account which since been closed could not be deposited.

Of the 51 checks, 42 checks totaling \$20,538.00 were recorded in the County's accounting system and deposited to the County's bank account on December 21, 2017. The remaining 9 checks totaling \$2,501.00 could not be deposited. Of the 9 checks, 8 checks totaling \$2,001.00 were over a year old and a \$500.00 check was drawn on an account which had been closed. Of the 9 checks not deposited, 4 totaling \$2,000.00 were for septic system permits, 3 totaling \$223.00 were for tanning bed fees, a \$153.00 check was for a pool fee, and a \$125.00 check was for a well fee. Because the 9 checks were not remitted to the County Treasurer in a timely manner, the \$2,501.00 of collections which were not deposited are included in **Exhibit A** as undeposited collections.

Undeposited septic permits - The Receptionist in the Health Office located a listing of septic permits issued by the County from January 2011 through January 2018. The listing contained the permit number, individual's name, address, date issued, and amount collected. According to the Receptionist, the permits were prenumbered and issued in sequential order when an individual requested a permit.

The permit instructions specified the permit was to be completed and returned to the Health Office with the permit fee. When the permit and the fee were received, it was recorded in the listing. However, there was no procedure to track permits which were not returned. Permits did not have to be returned if the project was not completed. As a result, we cannot determine if all returned permits and related collections were recorded in the listing.

Although we were unable to verify all collections received for the permits were recorded in the listing, we compared the total amount recorded as collected to the amount of collections remitted to the Treasurer's Office and recorded in the County's accounting system for septic system permits. **Table 11** summarizes the comparison.

Table 11	
Description	Amount
Total collections per septic permit listing	\$ 87,500.00
Total deposited in County accounting system	83,800.00
Difference	3,700.00
Stale checks previously identified	(2,000.00)
Total undeposited collections	\$ 1,700.00

As illustrated by the **Table**, the listing included \$3,700.00 more of permit fees collected than the amount deposited with the County. However, the listing included the checks Ms. Sutter remitted to the County Treasurer on December 21, 2017. As previously stated, 4 of these checks were for septic permits which could not be deposited because they were over a year old. As a result, **Table 11** includes the \$2,000.00 value of the stale checks and reduces the remaining undeposited septic permit collections to \$1,700.00. The \$1,700.00 is included in **Exhibit A** as undeposited collections.

In addition to septic permits, Ms. Sutter collected fees for inspecting tanning beds, pools, and wells. We requested information form DIA related to septic systems, tanning facilities, and pools; however, DIA was unable to provide details for these license and permits. Because sufficient supporting documentation such as a listing of tanning facilities, pools, and wells was not maintained for these types of inspections, we cannot determine if there are additional undeposited collections.

State of Iowa – As part of her duties, Ms. Sutter was to request grant funds from the IDPH, DIA, and the Department of Natural Resources (DNR). Warrants issued by the State were mailed to Health Office. Staff from the Health Office delivered the warrants to Ms. Sutter. Ms. Sutter was to deliver the warrants to the County Treasurer to be recorded in the proper accounts and deposited with the County's bank.

A DNR program administered by the County allows owners to be reimbursed up to \$500.00 of actual costs of plugging their out-of-service wells. Wells plugged in the County were to be inspected by Ms. Sutter, as the Environmental Specialist, to ensure it was done correctly. After a well was closed and inspected, Ms. Sutter was to enter the well into the DNR database and submit costs to DNR for reimbursement. DNR would then issue a warrant to the County and the County was to issue a check to well owner. However, according to the Receptionist, sometimes Ms. Sutter authorized checks to be issued to well owners before funds were received from DNR. As previously stated, after Ms. Sutter's contract was terminated, the County entered into an agreement with RUSS to perform the duties previously performed by Ms. Sutter. During their review of the inspection files located in Ms. Sutter's office representatives of RUSS identified several instances where the County paid a well owner \$500.00 for a closed well but a claim was not submitted DNR requesting reimbursement.

We compared the well closure report maintained by the County to the reports filed with DNR and the GTC program for reimbursements to identify any instances for which the County was not properly reimbursed. Based on this comparison, we identified 4 wells for which the County was not reimbursed a total of \$2,000.00.

We also identified an instance where the County paid an individual \$500.00 for closing a well; however, Ms. Sutter submitted a claim to the GTC for \$400.00. Because supporting documentation is not available showing the actual cost, we cannot determine if the County overpaid the well owner or if the County was not reimbursed for the full amount of the closure. If the payment had not been issued to the well owner until after the payment was received from DNR, the County would not have incurred the additional \$100.00.

Because Ms. Sutter did not submit the proper reimbursement requests to DNR, the County was not properly reimbursed \$2,000.00 for wells which were plugged. The \$2,000.00 which was not reimbursed by the GTC program and the \$100.00 for the well closure are included in **Exhibit A** as undeposited collections.

Outdated warrants - We obtained a listing of all warrants issued by the State of Iowa to the County to determine if they were properly deposited. We determined 2 warrants were not properly deposited in the County's bank account. Specifically:

- A warrant issued for \$3,435.00 on January 31, 2017 was not deposited and expired on July 31, 2017. The warrant was reissued on April 4, 2018 and deposited in the County's bank account.
- A warrant totaling \$1,375.00 was issued February 10, 2017 and was not deposited. The original warrant expired on August 10, 2017. A new warrant for \$1,375.00 was reissued October 20, 2017 and deposited in the County's bank account.

The warrants expired and had to be reissued because Ms. Sutter did not deliver the warrants to the County Treasurer's Office in a timely manner. Because the County ultimately received the appropriate amount of funds from the State of Iowa, an amount has not been included in **Exhibit A**.

OTHER ADMINISTRATIVE ITEMS

Oversight – BOH officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the County's Health Office operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined BOH officials did not provide sufficient oversight of the County Health Office financial transactions and did not:

- Require Ms. Sutter submit supporting documentation for supply and equipment purchases, and training expenses for which she was requesting reimbursement. She was also not required to document the dates and hours she worked, projects she worked on, and locations she traveled to.
- Review and approve Ms. Sutter's reimbursement requests prior to the County Auditor paying the requests.
- Require and maintain receipts or other supporting documentation for all collections.
- Request and review other information related to the GTC program and other State funded programs.
- The BOH did not develop a policy for reimbursing Ms. Sutter for a cell phone plan.

Water Samples - Ms. Sutter's job responsibilities included testing well-water in accordance with IDPH's GTC program. As previously stated, the Health Office employed a Receptionist who occasionally worked as support staff for Ms. Sutter. The Receptionist was not an employee of the County but, instead, worked for the Henry County Medical Center.

According to the Receptionist, she performed work for Ms. Sutter outside her normal work hours, including general bookkeeping such as creating and sending out invoices to customers and data entry of work completed. In addition, the Receptionist occasionally collected water samples which were sent to the State Hygienic Lab. According to the Receptionist, Ms. Sutter issued checks from her personal bank account to her for the work she performed. We identified 73 payments totaling \$5,866.76 from Ms. Sutter's personal bank account to the Receptionist during the period of our investigation.

The water samples collected by the Receptionist and subsequent testing were funded by IDPH through the GTC program. The grant agreement and the Iowa Administrative Code section 641 IAC-24.7 (3) requires qualified staff be registered with the Iowa Environmental Health Association (IEHA). According to IDPH staff, the Receptionist was not qualified to collect the water samples in accordance with the grant agreement. According to the Receptionist, Ms. Sutter had given her basic training to help prevent cross contamination but she was not registered with IEHA. The Receptionist was unaware she was not qualified to collect the samples and believed it was allowable because Ms. Sutter had approached her about collecting samples.

The Receptionist stated both she and Ms. Sutter had collected water samples in previous years and she had a record of every sample collected based upon invoices she had created. The invoices were given to Ms. Sutter so she could determine the amount to pay the Receptionist.

The State Hygienic Lab was able to provide a listing of water test submitted by the Henry County Environmental Health Department for the period May 2011 through September 2017. The list included 146 samples. Based on the list provided by the Receptionist, the Receptionist collected 84 of the 146 samples.

According to information provided by IDPH for fiscal years 2015 through 2018, the County was reimbursed \$3,385.00 for 53 samples. Based on the listing provided by the Receptionist compared to the list from IDPH, the Receptionist collected 13 of the 53 samples. Based on the average amount of \$63.87 per sample, Ms. Sutter overbilled a total of \$830.31 for the 13 samples to the GTC program. Because the Receptionist was not qualified to collect samples, the \$830.31 is included in **Exhibit A** as overbilled grant revenue.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Henry County to process reimbursement claims. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the County's internal controls.

A. Supporting Documentation – During our review of the Ms. Sutter's reimbursement requests we identified the following:

- The County and/or the BOH did not require proper supporting documentation before paying Ms. Sutter's reimbursement request.
- The BOH did not review Ms. Sutter's reimbursement requests prior to the County paying the requests.

As a result, the BOH improperly reimbursed Ms. Sutter based on an hourly rate which exceeded the rate authorized by the BOH, for expenses described as related to an intern, training/conferences she did not attend, and internet charges.

Recommendation – BOH officials should develop policies and procedures to ensure sufficient supporting documentation is maintained for all disbursements including hours worked, travel reimbursements, equipment purchases and other office supplies. BOH officials should ensure supporting documentation provides enough detail to allow an independent person to easily determine the type of work performed, where the work or event was, and the purpose of the expense/

B. Accurate Reporting of hours worked – The BOH did not require records supporting the hours Ms. Sutter worked. Ms. Sutter was allowed to report a cumulative total and request reimbursement based for the hours worked on an hourly wage. Because there supporting documentation such as a timesheet was not required and the BOH did not review the reimbursement request prior to payment, Ms. Sutter was able to use an hourly rate above the rate approved by the BOH when calculating her reimbursement. In addition there is no evidence of the dates, times, hours worked, or project which was completed.

Recommendation – BOH officials should develop and implement sufficient controls to ensure time is supported by documentation showing the date, time, number of hours, and the project which was completed. These controls should include BOH approval of reported time by an individual with knowledge of the person's job duties.

C. Receipts – During our review of available records related to collections, the following concerns were identified:

- The Health Office did not maintain supporting documentation to support collections from septic permits, food inspections, pool inspections, and other fees collected.
- Prenumbered receipts were not issued for all collections.
- Checks received were not deposited in a timely manner.

Recommendation – County officials should ensure they have a complete listing of all events for which deposits should be expected. The policy should also require preparation of an initial receipts losing, deposits be made in a timely manner, and all collections be reconciled to the amount deposited after every event.

- D. Water Testing Compliance – The GTC program agreement and 641 IAC-24.7 (3) require qualified staff be registered with the Iowa Environmental Health Association (IEHA). Ms. Sutter employed the Receptionist to collect water samples. The Receptionist was not registered with IEHA and did not have the proper training to collect water samples. As a result, 13 of the 53 samples identified were improperly collected. This resulted in Ms. Sutter overbilled the program \$830.31.

Recommendation – County officials should work with IDPH to refund the \$830.31 of overbilled grant revenue and determine the effect of the improperly collected water samples on the grant program.

- E. Board Oversight – The Board has a fiduciary responsibility to provide oversight of the Public Health Office operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our observations and the procedures we performed, we determined the Board neglected to exercise proper fiduciary oversight including;

- Reviewing and approving Ms. Sutter’s reimbursement requests.
- Requiring supporting documentation such as the dates and hours worked, projects completed, supply and equipment purchases, and training expenses for which she was requesting reimbursement.
- Maintaining copies of contracts.
- Requiring and maintaining receipts or other supporting documentation for all collections.
- Officials did not determine if it was reasonable for Ms. Sutter to be reimbursed for the full amount of her cell phone plan or should have received a stipend for her cell phone if it was also her primary cell phone line.

Recommendation – Oversight by BOH officials is essential and should be an ongoing effort. BOH officials should exercise due care and review all pertinent information, such as the timesheets, reports, and supporting documentation. BOH officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Exhibits

Report on Special Investigation of the
Henry County Environmental Health Office

Summary of Findings
For the period July 1, 2010 through January 31, 2018

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported reimbursements:				
Hourly wage payments	Exhibit B	\$ 159,142.15	-	159,142.15
Intern reimbursements	Exhibit C	29,727.50	-	29,727.50
Conferences, hotels, and dues reimbursements	Exhibit D	7,967.54	-	7,967.54
Cell phone and internet reimbursements	Exhibit E	3,159.35	-	3,159.35
Mileage reimbursements	Table 7	370.49	-	370.49
Other reimbursements	Exhibit F	6,620.12	3,810.51	10,430.63
Payments to other counties	Table 10	11,645.88	-	11,645.88
Subtotal		218,633.03	3,810.51	222,443.54
Overbilled grant revenue	Page 32	830.31	-	830.31
Undeposited collections:				
Stale checks	Page 29	2,501.00	-	2,501.00
Septic permits	Table 11	1,700.00	-	1,700.00
State of Iowa - Grant funds	Pages 30 & 31	2,000.00	-	2,000.00
State of Iowa - Well closure	Pages 30 & 31	100.00	-	100.00
Subtotal		6,301.00	-	6,301.00
Total		\$ 225,764.34	3,810.51	229,574.85

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
07/08/10	49771	06/23/10 - 07/06/10	16.00	\$ 27.00	432.00
07/08/10	49771	06/23/10 - 07/06/10	71.00	27.00	1,917.00
07/22/10	50068	07/07/10 - 07/20/10	68.25	27.00	1,842.75
08/05/10	50353	07/21/10 - 08/03/10	66.75	27.00	1,802.25
08/19/10	50666	08/04/10 - 08/17/10	59.25	27.00	1,599.75
09/16/10	51167	08/18/10 - 08/31/10	63.25	27.00	1,707.75
09/30/10	51435	09/01/10 - 09/28/10	188.00	27.00	5,076.00
10/14/10	51731	09/29/10 - 10/12/10	62.00	27.00	1,674.00
10/28/10	52019	10/13/10 - 10/26/10	82.75	27.00	2,234.25
12/02/10	52786	10/27/10 - 11/30/10	196.00	27.00	5,292.00
12/16/10	53071	12/01/10 - 12/14/10	71.00	27.00	1,917.00
01/20/11	53690	12/15/10 - 01/17/11	143.00	27.00	3,861.00
02/17/11	54249	01/18/11 - 02/15/11	145.00	27.00	3,915.00
03/03/11	54544	02/15/11 - 03/01/11	74.00	27.00	1,998.00
03/17/11	54850	03/02/11 - 03/15/11	82.00	27.00	2,214.00
03/31/11	55133	03/16/11 - 03/29/11	72.00	27.00	1,944.00
04/14/11	55428	03/30/11 - 04/12/11	88.00	27.00	2,376.00
04/28/11	55711	04/13/11 - 04/26/11	77.00	27.00	2,079.00
05/12/11	55980	04/27/11 - 05/10/11	82.00	27.00	2,214.00
05/26/11	56284	05/11/11 - 05/24/11	77.00	27.00	2,079.00
06/09/11	56573	05/25/11 - 06/07/11	87.00	27.00	2,349.00
06/23/11	56870	06/08/11 - 06/20/11	82.00	27.00	2,214.00
Subtotal for fiscal year 2011					52,737.75
07/07/11	57181	06/21/11 - 07/05/11	72.50	27.00	1,957.50
07/07/11	57181	06/21/11 - 07/05/11	4.50	27.00	121.50
07/21/11	57480	07/06/11 - 07/19/11	72.00	28.00	2,016.00

Authorized Compensation #	Improper Compensation
356.00	76.00
1,579.75	337.25
1,518.56	324.19
1,485.19	317.06
1,318.31	281.44
1,407.31	300.44
4,183.00	893.00
1,379.50	294.50
1,841.19	393.06
4,361.00	931.00
1,579.75	337.25
3,181.75	679.25
3,226.25	688.75
1,646.50	351.50
1,824.50	389.50
1,602.00	342.00
1,958.00	418.00
1,713.25	365.75
1,824.50	389.50
1,713.25	365.75
1,935.75	413.25
1,824.50	389.50
43,459.81	9,277.94
1,613.13	344.37
100.13	21.37
1,602.00	414.00

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
08/18/11	58140	07/19/11 - 08/16/11	92.00	28.00	2,576.00
09/15/11	58719	08/17/11 - 09/13/11	133.00	28.00	3,724.00
09/29/11	59018	08/17/11 - 09/27/11	63.00	28.00	1,764.00
10/13/11	59315	09/28/11 - 10/11/11	74.75	28.00	2,093.00
10/27/11	59607	10/12/11 - 10/25/11	77.75	28.00	2,177.00
11/10/11	59936	10/26/11 - 11/08/11	78.75	28.00	2,205.00
12/12/11	60481	11/09/11 - 12/06/11	149.00	28.00	4,172.00
12/22/11	60758	12/07/11 - 12/20/11	77.00	28.00	2,156.00
01/19/12	61289	12/21/11 - 01/17/12	148.00	28.00	4,144.00
02/02/12	61576	01/18/12 - 01/31/12	88.00	28.00	2,464.00
02/16/12	61882	02/01/12 - 02/14/12	61.00	28.00	1,708.00
03/15/12	62465	02/15/12 - 03/13/12	154.00	28.00	4,312.00
04/12/12	63071	03/14/12 - 04/10/12	162.00	28.00	4,536.00
05/10/12	63678	04/11/12 - 05/08/12	167.00	28.00	4,676.00
05/24/12	63929	05/09/12 - 05/18/12	66.00	28.00	1,848.00
06/07/12	64207	05/19/12 - 06/06/12	96.00	28.00	2,688.00
06/21/12	64480	06/07/12 - 06/20/12	88.00	28.00	2,464.00
Subtotal for fiscal year 2012					53,802.00
07/19/12	64994	06/21/12 - 07/17/12	66.00	28.00	1,848.00
07/19/12	64994	06/21/12 - 07/17/12	42.00	35.00	1,470.00
08/02/12	65243	07/18/12 - 07/31/12	68.00	35.00	2,380.00
08/16/12	65513	08/01/12 - 08/14/12	82.00	35.00	2,870.00
08/30/12	65759	08/15/12 - 08/28/12	89.00	35.00	3,115.00
09/13/12	65973	08/15/12 - 08/28/12	82.00	35.00	2,870.00
09/27/12	66211	09/12/12 - 09/25/12	78.50	35.00	2,747.50
10/11/12	66434	09/26/12 - 10/09/12	72.00	35.00	2,520.00

Authorized Compensation #	Improper Compensation
2,047.00	529.00
2,959.25	764.75
1,401.75	362.25
1,663.19	429.81
1,729.94	447.06
1,752.19	452.81
3,315.25	856.75
1,713.25	442.75
3,293.00	851.00
1,958.00	506.00
1,357.25	350.75
3,426.50	885.50
3,604.50	931.50
3,715.75	960.25
1,468.50	379.50
2,136.00	552.00
1,958.00	506.00
42,814.58	10,987.42
1,468.50	379.50
934.50	535.50
1,513.00	867.00
1,824.50	1,045.50
1,980.25	1,134.75
1,824.50	1,045.50
1,746.63	1,000.87
1,602.00	918.00

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
10/25/12	66694	10/10/12 - 10/23/12	77.00	35.00	2,695.00
11/15/12	67119	10/24/12 - 11/06/12	82.00	35.00	2,870.00
12/06/12	67396	11/14/12 - 12/04/12	128.00	35.00	4,480.00
12/20/12	67642	12/05/12 - 12/18/12	104.00	35.00	3,640.00
01/17/13	68063	12/19/12 - 01/15/13	144.00	35.00	5,040.00
02/14/13	68456	01/16/13 - 02/12/13	168.00	35.00	5,880.00
02/28/13	68679	02/13/13 - 02/27/13	71.00	35.00	2,485.00
03/28/13	69156	02/28/13 - 03/27/13	168.00	35.00	5,880.00
04/11/13	69398	03/28/13 - 04/09/13	88.00	35.00	3,080.00
04/25/13	69627	04/10/13 - 04/19/13	52.00	35.00	1,820.00
05/09/13	69859	04/20/13 - 05/07/13	42.00	35.00	1,470.00
05/23/13	70099	05/08/13 - 05/21/13	77.00	35.00	2,695.00
06/06/13	70318	05/22/13 - 06/04/13	82.00	35.00	2,870.00
06/20/13	70612	06/05/13 - 06/18/13	88.00	35.00	3,080.00
Subtotal for fiscal year 2013					67,805.50
07/09/13	112331	06/19/13 - 07/07/13	84.00	35.00	2,940.00
07/25/13	71009	07/08/13 - 07/23/13	82.00	35.00	2,879.00
08/15/13	112614	07/24/13 - 08/13/13	142.00	35.00	4,970.00
08/29/13	112842	08/14/13 - 08/27/13	87.00	35.00	3,045.00
09/12/13	113084	08/28/13 - 09/10/13	108.00	35.00	3,860.00
09/26/13	113316	09/11/13 - 09/24/13	76.00	35.00	2,660.00
10/10/13	113542	09/25/13 - 10/08/13	86.00	35.00	3,010.00
10/24/13	113782	10/09/13 - 10/22/13	92.00	35.00	3,220.00
11/07/13	114014	10/23/13 - 11/05/13	88.00	35.00	3,080.00
11/21/13	114262	11/06/13 - 11/20/13	77.00	35.00	2,695.00
12/19/13	114685	11/21/13 - 12/17/13	128.00	35.00	4,480.00

Authorized Compensation #	Improper Compensation
1,713.25	981.75
1,824.50	1,045.50
2,848.00	1,632.00
2,314.00	1,326.00
3,204.00	1,836.00
3,738.00	2,142.00
1,579.75	905.25
3,738.00	2,142.00
1,958.00	1,122.00
1,157.00	663.00
934.50	535.50
1,713.25	981.75
1,824.50	1,045.50
1,958.00	1,122.00
43,398.63	24,406.87

1,869.00	1,071.00
1,824.50	1,054.50
3,159.50	1,810.50
1,935.75	1,109.25
2,403.00	1,457.00
1,691.00	969.00
1,913.50	1,096.50
2,047.00	1,173.00
1,958.00	1,122.00
1,713.25	981.75
2,848.00	1,632.00

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
01/23/14	115253	12/18/13 - 01/21/14	122.00	35.00	4,270.00
02/13/14	115513	01/22/14 - 02/11/14	119.00	35.00	4,165.00
02/27/14	115743	02/12/14 - 02/25/14	88.00	35.00	3,080.00
03/13/14	116008	02/26/14 - 03/11/14	78.00	35.00	2,730.00
03/27/14	116220	03/12/14 - 03/25/14	73.00	35.00	2,555.00
04/10/14	116429	03/26/14 - 04/08/14	77.00	35.00	2,695.00
05/08/14	116892	04/09/14 - 05/06/14	136.00	35.00	4,760.00
05/22/14	117122	05/07/14 - 05/20/14	84.00	35.00	2,940.00
06/05/14	117380	05/21/14 - 06/03/14	77.00	35.00	2,695.00
Subtotal for fiscal year 2014					66,729.00
07/03/14	118000	06/14/14 - 06/30/14	153.00	35.00	5,355.00
07/31/14	118443	07/01/14 - 07/29/14	158.00	35.00	5,530.00
08/14/14	118692	07/30/14 - 08/12/14	62.00	35.00	2,170.00
08/28/14	118910	08/13/14 - 08/26/14	88.00	35.00	3,080.00
09/11/14	119131	08/27/14 - 09/09/14	82.25	35.00	2,878.75
09/25/14	119370	09/10/14 - 09/23/14	77.50	35.00	2,712.50
10/09/14	119607	09/24/14 - 10/07/14	84.75	35.00	2,966.25
10/23/14	119831	09/10/14 - 09/23/14	92.50	35.00	3,237.50
11/06/14	120086	10/22/14 - 11/04/14	81.50	35.00	2,852.50
11/20/14	120332	11/05/14 - 11/17/14	66.50	35.00	2,327.50
12/04/14	120566	11/05/14 - 11/17/14	76.50	35.00	2,677.50
12/18/14	120801	11/05/14 - 12/16/14	71.00	35.00	2,485.00
01/15/15	121196	12/17/14 - 01/13/15	144.00	35.00	5,040.00
01/29/15	121406	01/14/15 - 01/27/15	74.00	35.00	2,590.00
02/12/15	121649	01/28/15 - 02/10/15	84.00	35.00	2,940.00
02/26/15	121873	02/11/15 - 02/24/15	82.00	35.00	2,870.00

Authorized Compensation #	Improper Compensation
2,714.50	1,555.50
2,647.75	1,517.25
1,958.00	1,122.00
1,735.50	994.50
1,624.25	930.75
1,713.25	981.75
3,026.00	1,734.00
1,869.00	1,071.00
1,713.25	981.75
42,364.00	24,365.00

3,404.25	1,950.75
3,515.50	2,014.50
1,379.50	790.50
1,958.00	1,122.00
1,830.06	1,048.69
1,724.38	988.12
1,885.69	1,080.56
2,058.13	1,179.37
1,813.38	1,039.12
1,479.63	847.87
1,702.13	975.37
1,579.75	905.25
3,204.00	1,836.00
1,646.50	943.50
1,869.00	1,071.00
1,824.50	1,045.50

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
03/12/15	122079	02/25/15 - 03/08/15	43.00	35.00	1,505.00
03/26/15	122324	03/09/15 - 03/24/15	73.50	35.00	2,572.50
04/09/15	122519	03/25/15 - 04/07/15	89.25	35.00	3,123.75
04/23/15	122743	04/08/15 - 04/21/15	82.50	35.00	2,887.50
05/07/15	122958	04/22/15 - 05/05/15	62.50	35.00	2,187.50
05/21/15	123217	05/06/15 - 05/19/15	82.50	35.00	2,887.50
06/04/15	123426	05/20/15 - 06/02/15	77.75	35.00	2,721.25
06/18/15	123700	06/03/15 - 06/16/15	62.00	35.00	2,170.00
Subtotal for fiscal year 2015					71,767.50
07/16/15	10336	06/17/15 - 07/15/15	129.00	35.00	4,515.00
07/30/15	10551	07/15/15 - 07/28/15	52.50	35.00	1,837.50
08/13/15	10797	07/29/15 - 08/11/15	77.25	35.00	2,703.75
08/27/15	11012	08/12/15 - 08/25/15	52.50	35.00	1,837.50
09/24/15	11469	08/26/15 - 09/22/15	143.50	35.00	5,022.50
10/08/15	11716	09/23/15 - 10/07/15	75.00	35.00	2,625.00
11/05/15	12173	10/07/15 - 11/04/15	142.00	35.00	4,970.00
11/17/15	12417	11/04/15 - 11/15/15	62.00	35.00	2,170.00
12/03/15	12646	11/16/15 - 12/01/15	61.00	35.00	2,135.00
12/17/15	12887	12/02/15 - 12/15/15	63.00	35.00	2,205.00
01/14/16	13314	12/16/15 - 01/12/16	122.00	35.00	4,270.00
01/28/16	13525	01/13/16 - 01/26/16	72.00	35.00	2,520.00
02/11/16	13749	01/27/16 - 02/09/16	77.50	35.00	2,712.50
02/25/16	13954	02/10/16 - 02/23/16	82.00	35.00	2,870.00
03/10/16	14171	02/24/16 - 03/08/16	88.00	35.00	3,080.00
04/07/16	14583	03/09/16 - 03/22/16	78.00	35.00	2,730.00
04/07/16	14583	03/23/16 - 04/05/16	88.50	35.00	3,097.40

Authorized Compensation #	Improper Compensation
956.75	548.25
1,635.38	937.12
1,985.81	1,137.94
1,835.63	1,051.87
1,390.63	796.87
1,835.63	1,051.87
1,729.94	991.31
1,379.50	790.50
45,623.67	26,143.83

2,870.25	1,644.75
1,168.13	669.37
1,718.81	984.94
1,168.13	669.37
3,192.88	1,829.62
1,668.75	956.25
3,159.50	1,810.50
1,379.50	790.50
1,357.25	777.75
1,401.75	803.25
2,714.50	1,555.50
1,602.00	918.00
1,724.38	988.12
1,824.50	1,045.50
1,958.00	1,122.00
1,735.50	994.50
1,969.13	1,128.27

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
04/21/16	14852	04/06/16 - 04/19/16	92.25	35.00	3,228.75
05/05/16	15072	04/20/16 - 05/03/16	82.00	35.00	2,870.00
05/19/16	15311	05/04/16 - 05/17/16	78.00	35.00	2,730.00
06/02/16	15512	05/18/16 - 05/31/16	77.00	35.00	2,695.00
06/16/16	15799	06/01/16 - 06/13/16	66.00	35.00	2,310.00
06/30/16	16055	06/01/16 - 06/13/16	86.00	35.00	3,010.00
Subtotal for fiscal year 2016					68,144.90
07/14/16	16398	06/01/16 - 06/13/16	64.00	35.00	2,240.00
07/28/16	16616	07/13/16 - 07/26/16	62.00	35.00	2,170.00
08/11/16	16858	07/27/16 - 08/09/16	64.00	35.00	2,240.00
09/08/16	17294	08/10/16 - 09/06/16	162.00	35.00	5,670.00
09/22/16	17528	09/07/16 - 09/20/16	62.00	35.00	2,170.00
10/06/16	17766	09/21/16 - 10/04/16	67.00	35.00	2,345.00
10/20/16	17992	10/05/16 - 10/18/16	73.00	35.00	2,555.00
11/03/16	18226	10/19/16 - 11/01/16	77.50	35.00	2,712.50
11/17/16	18539	11/02/16 - 11/15/16	74.00	35.00	2,590.00
12/01/16	18767	11/16/16 - 11/29/16	71.00	35.00	2,485.00
12/15/16	18999	11/30/16 - 12/13/16	77.00	35.00	2,695.00
01/12/17	19469	12/14/16 - 01/10/17	128.00	35.00	4,480.00
01/26/17	19682	01/11/17 - 01/24/17	89.00	35.00	3,115.00
02/09/17	19903	01/25/17 - 02/08/17	77.00	35.00	2,695.00
02/23/17	20120	02/09/17 - 02/21/17	73.50	35.00	2,572.50
03/09/17	20352	02/22/17 - 03/07/17	77.00	35.00	2,695.00
03/23/17	20590	03/08/17 - 03/21/17	83.50	35.00	2,922.50
04/06/17	20820	03/22/17 - 04/04/17	80.00	35.00	2,800.00
04/20/17	21053	04/05/17 - 04/18/17	68.00	35.00	2,380.00

Authorized Compensation #	Improper Compensation
2,052.56	1,176.19
1,824.50	1,045.50
1,735.50	994.50
1,713.25	981.75
1,468.50	841.50
1,913.50	1,096.50
43,320.77	24,824.13

1,424.00	816.00
1,379.50	790.50
1,424.00	816.00
3,604.50	2,065.50
1,379.50	790.50
1,490.75	854.25
1,624.25	930.75
1,724.38	988.12
1,646.50	943.50
1,579.75	905.25
1,713.25	981.75
2,848.00	1,632.00
1,980.25	1,134.75
1,713.25	981.75
1,635.38	937.12
1,713.25	981.75
1,857.88	1,064.62
1,780.00	1,020.00
1,513.00	867.00

Report on Special Investigation of the
Henry County Environmental Health Office

Excess Compensation
For the period July 1, 2010 through January 31, 2018

Transaction Date	Warrant Number	Period Covered	Per Claim		Amount Paid
			Number of Hours Reported	Hourly Rate Claimed	
05/04/17	21268	04/19/17 - 05/02/17	77.50	35.00	2,712.50
05/18/17	21517	05/03/17 - 05/16/17	88.00	35.00	3,080.00
06/01/17	21733	^ 05/03/17 - 05/16/17	77.00	35.00	2,695.00
06/15/17	22002	^^ 05/17/17 - 06/13/17	76.00	35.00	2,660.00
06/29/17	22257	06/14/17 - 06/27/17	72.00	35.00	2,520.00
Subtotal for fiscal year 2017					67,200.00
07/13/17	22536	06/28/17 - 07/11/17	77.00	35.00	2,695.00
07/27/17	22759	07/11/17 - 07/25/17	71.00	35.00	2,485.00
08/10/17	23027	07/26/17 - 08/06/17	52.00	35.00	1,820.00
08/24/17	23263	07/26/17 - 08/06/17	77.50	35.00	2,712.50
09/07/17	23484	08/22/17 - 09/05/17	84.00	35.00	2,940.00
09/21/17	23746	09/06/17 - 09/19/17	88.00	35.00	3,080.00
10/05/17	23994	09/20/17 - 10/03/17	81.00	35.00	2,835.00
10/19/17	24235	10/04/17 - 10/17/17	68.00	35.00	2,380.00
11/02/17	24458	10/18/17 - 10/31/17	77.00	35.00	2,695.00
11/16/17	24733	11/01/17 - 11/15/17	88.50	35.00	3,097.50
11/30/17	24884	11/16/17 - 11/28/17	77.50	35.00	2,712.50
12/14/17	25069	11/29/17 - 12/12/17	66.50	35.00	2,327.50
12/28/17	25342	* 05/03/17 - 05/16/17	88.00	35.00	3,080.00
Subtotal for fiscal year 2018					34,860.00
Total					\$ 483,046.65

- Based on the approved \$22.25 hourly rate and the hours reported by Ms. Sutter.

^ - Ms. Sutter wrote 05/03/17 - 05/16/17 on her reimbursement claim, but it appears it should have been 05/17/17 - 05/31/17.

^^ - Ms. Suter wrote 05/17/17 - 06/13/17 on her reimbursement claim, but it appears it should have been 06/01/17 - 06/13/17.

* - The County paid Ms. Sutter for these hours on 05/18/17.

Authorized Compensation #	Improper Compensation
1,724.38	988.12
1,958.00	1,122.00
1,713.25	981.75
1,691.00	969.00
1,602.00	918.00
42,720.02	24,479.98
1,713.25	981.75
1,579.75	905.25
1,157.00	663.00
1,724.38	988.12
1,869.00	1,071.00
1,958.00	1,122.00
1,802.25	1,032.75
1,513.00	867.00
1,713.25	981.75
1,969.13	1,128.37
1,724.38	988.12
1,479.63	847.87
-	3,080.00
20,203.02	14,656.98
323,904.50	159,142.15

Exhibit C

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Intern Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Period Covered	Description per Attached Document	Amount
112331	07/09/13	06/19/13 - 07/07/13	Intern wages 88 @ \$10.00 (intern hours from April-June FDA Grant Funded)	\$ 888.00
112842	08/29/13	08/14/13 - 08/27/13	Intern hours July & Aug Grant funded	850.00
113316	09/26/13	09/11/13 - 09/24/13	September intern hours (reimbursed from grant)	845.00
118910	08/28/14	08/13/14 - 08/26/14	August Intern hours	630.00
122958	05/07/15	04/22/15 - 05/05/15	Intern Hours for April	632.00
122958	05/07/15	04/22/15 - 05/05/15	Intern Miles for April	132.00
123426	06/04/15	05/20/15 - 06/02/15	May Intern hours to be reimbursed by FDA standards grant	670.25
123700	06/18/15	06/03/15 - 06/16/15	Intern hours to be reimbursed by FDA Standards grant	320.25
11012	08/27/15	08/12/15 - 08/25/15	Intern hours	990.00
11469	09/24/15	08/26/15 - 09/22/15	Intern Hours	840.00
17294	09/08/16	08/10/16 - 09/06/16	129 intern hours July @ \$10 paid by IDPH grant	1,290.00
17528	09/22/16	09/07/16 - 09/20/16	92 intern hours August @ \$10 paid by IDPH grant	920.00
17766	10/06/16	09/21/16 - 10/04/16	64 intern hours September @ \$10 paid by IDPH grant	640.00
18226	11/03/16	10/19/16 - 11/01/16	intern hours Oct 62 @ \$10 per hr pd by IDPH Grant	620.00
18767	12/01/16	11/16/16 - 11/29/16	Nov Intern Hours	770.00
19469	01/12/17	12/14/16 - 01/10/17	Intern hours over break	1,500.00
19682	01/26/17	01/11/17 - 01/24/17	intern hours IDPH Grant	520.00
19903	02/09/17	01/25/17 - 02/08/17	intern hours IDPH Grant	620.00
20120	02/23/17	02/09/17 - 02/21/17	intern hours IDPH Grant	720.00
20352	03/09/17	02/22/17 - 03/07/17	intern hours IDPH Grant	860.00
20820	04/06/17	03/22/17 - 04/04/17	Intern Hours	640.00
21053	04/20/17	04/05/17 - 04/18/17	Intern Hours	610.00
21268	05/04/17	04/19/17 - 05/02/17	Intern Hours	640.00
21517	05/18/17	05/03/17 - 05/16/17	Intern Hours	720.00
21733	06/01/17	05/03/17 - 05/16/17	Intern Hours	750.00

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Intern Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Period Covered	Description per Attached Document	Amount
22002	06/15/17	05/17/17 - 06/13/17	Intern Hours	630.00
22257	06/29/17	06/14/17 - 06/27/17	Intern Hours	710.00
22536	07/13/17	06/28/17 - 07/11/17	Intern Hours	830.00
22759	07/27/17	07/11/17 - 07/25/17	Intern Hours	630.00
23027	08/10/17	07/26/17 - 08/06/17	Intern Hours	880.00
23263	08/24/17	07/26/17 - 08/06/17	Intern Hours	670.00
23484	09/07/17	08/22/17 - 09/05/17	Intern Hours	770.00
23746	09/21/17	09/06/17 - 09/19/17	Intern Hours	920.00
23994	10/05/17	09/20/17 - 10/03/17	Intern Hours	780.00
24235	10/19/17	10/04/17 - 10/17/17	Intern Hours	530.00
24458	11/02/17	10/18/17 - 10/31/17	Intern Hours	720.00
24733	11/16/17	11/01/17 - 11/15/17	Intern Hours	740.00
24884	11/30/17	11/16/17 - 11/28/17	Intern Hours	820.00
25069	12/14/17	11/29/17 - 12/12/17	Intern Hours	760.00
25342	12/28/17	05/03/17 - 05/16/17	Intern Hours	720.00
Total	Total			<u>\$ 29,727.50</u>

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Conference Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Description
65243	08/02/12	Grant -BOH
65513	08/02/12	Grant -BOH
65759	08/16/12	Hotel Lodging -BOH
15072	05/05/16	NEHA Conference Registration
22536	07/13/17	Neha & Naccho Dues for year & Conference Registration
22536	07/13/17	Neha & Naccho Dues for year & Conference Registration
22536	07/13/17	Neha & Naccho Dues for year & Conference Registration
22759	07/27/17	Neha Conference Hotel \$155 x's 4 nights
22759	07/27/17	848 miles @ \$0.535
23027	08/10/17	NACCHO Conference Hotel \$188 x's 4 nights
23027	08/10/17	Airfare for NACCHO conference
23484	09/07/17	NEHA Regional Educational Conference Registration
23484	09/07/17	The Commons hotel - Minneapolis - 4 nights @ \$145
23484	09/07/17	FDA Regional Education Conference - held at same time & place
23994	10/05/17	Lead refresher certification class registration
24235	10/19/17	Hotel Lead Class - reimbursed by HCPH
Total		

Additional Descriptions or Notes	Amount
travel to Colorado for NACCHO grant	\$ 503.60
travel to DC for NACCHO grant	615.20
Hotel to be reimbursed by NACCHO grant	507.89
<i>None</i>	675.00
\$630 conference registration NACCHO reimbursed by IDPH grant.	630.00
 \$110 NACCHO membership dues not reimburseable.	 110.00
\$695 conference registration NEHA reimbursed by IDPH grant.	695.00
Reimbursed by IDPH Grant	620.00
Mileage for conference and hotel - reimbursed by IDPH grant	453.68
Reimbursed by IDPH Grant.	752.00
Reimbursed by IDPH Grant	486.61
Scholarship from Iowa Environmental Health Association will reimburse registration and hotel costs for this joint conference	200.00
Scholarship from Iowa Environmental Health Association will reimburse registration and hotel costs for this joint conference	580.00
Scholarship from Iowa Environmental Health Association will reimburse registration and hotel costs for this joint conference	300.00
<i>None</i>	600.00
<i>None</i>	238.56
	<u><u>\$ 7,967.54</u></u>

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Cell Phone and Internet Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Description	Additional Descriptions or Notes
49771	07/08/10	Cell Phone -BOH	Cell Phone
51167	09/16/10	Phone-Bill	Cell phone to be reimbursed by GTC funds
51731	10/14/10	Cell Phone -BOH	Cell Phone
53071	12/16/10	Cell Phone -BOH	Cell Phone
53690	01/20/11	Cell Phone -BOH	Cell Phone
54249	02/17/11	Cell Phone -BOH	Cell Phone
55133	03/31/11	Cell Phone -BOH	Cell Phone
55980	05/12/11	Cell Phone -BOH	Cell Phone
56870	06/23/11	Cell Phone -BOH	Cell Phone (remibursed by GTC funds)
56870	06/23/11	Cell Case -BOH	Cell Phone Case (reimbursed by GTC funds)
56870	06/23/11	Cell Phone bill -BOH	Cell Bill
58140	08/18/11	Cell Phone -BOH	Cell Phone
58719	09/15/11	Cell Phone -BOH	Cell Phone
59018	09/29/11	Cell Phone -BOH	Cell Phone
59936	11/10/11	Cell Phone -BOH	Cell bill Oct. & Nov.
60758	12/22/11	Cell Phone -BOH	Dec cell bill
61289	01/19/12	Cell Phone -BOH	Cell bill
63678	05/10/12	Cell Phone -BOH	(January - May) cell phone bills
64207	06/07/12	Cell Phone -BOH	Cell bill
64994	07/19/12	Cell Phone -BOH	Cell phone
65243	08/02/12	Phone -BOH	Wages, phone & supplies for NACCHO Grant work will be reimbursed
65513	08/16/12	Cell Phone -BOH	Wages, phone & supplies for NACCHO Grant work will be reimbursed

Amount	Improper	Reasonable*
\$ 91.86	-	91.86
83.45	-	83.45
94.89	-	94.89
86.98	-	86.98
183.83	-	183.83
84.32	-	84.32
84.32	-	84.32
89.73	-	89.73
321.00	-	321.00
26.74	-	26.74
84.32	-	84.32
86.46	-	86.46
86.46	-	86.46
93.72	-	93.72
207.25	-	207.25
102.04	-	102.04
102.04	-	102.04
538.66	-	538.66
233.06	-	233.06
323.26	-	323.26
427.99	-	427.99
107.73	-	107.73

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Cell Phone and Internet Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Description	Additional Descriptions or Notes
65759	08/30/12	Phone -BOH	Wages, phone & supplies for NACCHO Grant work will be reimbursed
66434	10/11/12	Cell Phone -BOH	Wages, phone & supplies for NACCHO Grant work will be reimbursed
67119	11/15/12	Phone -BOH	Cell phone & Internet
67642	12/20/12	Phone -BOH	Cell phone & Internet
68063	01/17/13	Cell Phone -BOH	Cell phone & Internet
68456	02/14/13	Cell Phone -BOH6	Cell phone & Internet
69156	03/28/13	Cell Phone -BOH	Cell & Mobile Net
69859	05/09/13	Cell Phone -BOH	Cell phone & mobile internet
70318	06/06/13	Cell & Net -BOH	Cell phone & mobile internet
71009	07/25/13	Cell -BOH	Cell/Net
112842	08/29/13	Cell phone -BOH	Cell & Net
113316	09/26/13	Cell Phone -BOH	Cell
114262	11/21/13	Cell Phone -BOH	Oct & Nov cell phone
114685	12/19/13	Cell Phone -BOH	December cell/net
115253	01/23/14	Cell Phone -BOH	January cell/net
115513	02/13/14	Cell Phone -BOH	February cell/net
116008	03/13/14	Cell Phone -BOH	<i>None</i>
116892	05/08/14	Cell Phone -BOH	Cell phone & net - April
118000	07/03/14	Cell Phone -BOH	Cell/Net
118443	07/31/14	Cell Phone -BOH	Cell/Net
119133	09/11/14	Cell Phone -BOH	Cell & Internet
119607	10/09/14	Cell Phone -BOH	Cell & Internet
120332	11/20/14	Cell Phone -BOH	Cell & Net
120801	12/18/14	Cell Phone -BOH	Cell & Internet

Amount	Improper	Reasonable*
103.21	-	103.21
103.99	-	103.99
161.96	-	161.96
161.49	-	161.49
161.49	-	161.49
159.49	-	159.49
153.99	-	153.99
101.23	-	101.23
101.63	-	101.63
101.23	-	101.23
101.23	-	101.23
101.63	-	101.63
206.46	-	206.46
101.33	-	101.33
101.33	-	101.33
101.33	-	101.33
101.33	-	101.33
101.33	-	101.33
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Cell Phone and Internet Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Description	Additional Descriptions or Notes
122079	03/12/15	Cell Phone -BOH	Cell & Net
122519	04/09/15	Cell Phone -BOH	Cell & Net
122958	05/07/15	Cell Phone -BOH	Internet & Cell
123426	06/04/15	Cell Phone -BOH	Internet & Cell
10336	07/16/15	Cell Phone -BOH	Cell and Net BOH
10797	08/13/15	Cell Phone -BOH	Cell & Internet
11469	09/24/15	Cell Phone	Cell & Net
12173	11/05/15	Cell Phone -BOH	Cell & Net
12646	12/03/15	Cell Phone -BOH	Cell phone & Net
12887	12/17/15	Cell Phone -BOH	New cell phone
13314	01/14/16	Cell Phone -BOH	Cell & Net
13749	02/11/16	Cell Phone -BOH	Cell & Net
14171	03/10/16	Cell Phone -BOH	Cell & Internet
14583	04/07/16	Internet & Cell -BOH	Internet & Cell
15072	05/05/16	Cell Phone -BOH	Cell & Net
16398	07/14/16	Cell Phone -BOH	Cell & Net
16858	08/11/16	Cell Phone -BOH	Cell & Net
17294	09/08/16	Cell Phone -BOH	Cell & Net
17766	10/06/16	Cell Phone -BOH	Cell & Net
18226	11/03/16	Cell Phone -BOH	Cell & Net
18767	12/01/16	Cell Phone -BOH	Cell & Net
19469	01/12/17	Cell Phone -BOH	Cell & Net
19903	02/09/17	Cell Phone -BOH	Cell & Net
20352	03/09/17	Cell Phone -BOH	Cell & Net
20820	04/06/17	Cell Phone -BOH	Cell & Net
21268	05/04/17	Cell Phone -BOH	Cell & Net

Amount	Improper	Reasonable*
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
101.23	-	101.23
899.00	899.00	-
101.23	-	101.23
101.23	-	101.23
212.64	111.41	101.23
201.23	100.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
211.77	110.54	101.23
203.63	102.40	101.23

Report on Special Investigation of the
Henry County Environmental Health Office

Improper Cell Phone and Internet Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Description	Additional Descriptions or Notes
21733	06/01/17	Cell Phone	Cell & Net
22257	06/29/17	Cell Phone	Cell & Net
22759	07/27/17	Cell Phone -BOH	Cell & Net
23263	08/24/17	Cell Phone -BOH	Cell & Net
23746	09/21/17	Cell Phone	Cell & Net
24235	10/19/17	Cell Phone	Cell & Net
24733	11/16/17	Cell Phone -BOH	Net & Cell
25069	12/14/17	Cell Phone -BOH	Cell & Net
Total			

* - The amount shown is reasonable for monthly cell phone charges based on available information.

Amount	Improper	Reasonable*
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
203.23	102.00	101.23
\$ 12,873.11	3,159.35	9,713.76

Report on Special Investigation of the
Henry County Environmental Health Office

Other Improper and Unsupported Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Per Claim	
		Description Per Cover Sheet	Additional Descriptions or Notes
49771	07/08/10	Postage -BOH	<i>None</i>
50353	08/05/10	Postage -BOH	<i>None</i>
51167	09/16/10	Postage-Env Spec	<i>None</i>
51167	09/16/10	Equip-Env Spec	Printer (\$84.00), new cell phone (\$199.95). To be reimbursed by GTC funds
51435	09/30/10	Postage-REHS	<i>None</i>
51731	10/14/10	Postage -BOH	<i>None</i>
52019	10/28/10	Postage & Mailing -BOH	<i>None</i>
52019	10/28/10	Books -BOH	<i>None</i>
52786	12/02/10	Thermometers -BOH	<i>None</i>
52786	12/02/10	# Tablet/Printer/Adaptor -BOH	Tablet (\$794.99), Printer (\$99.86), Hands free cell phone adaptor (\$34.99)
53071	12/16/10	Postage -BOH	<i>None</i>
53690	01/20/11	Postage -BOH	<i>None</i>
54850	03/17/11	Postage -BOH	<i>None</i>
55980	05/12/11	Postage -BOH	<i>None</i>
65780	06/23/11	Postage -BOH	<i>None</i>
65780	06/23/11	Thermometer -BOH	<i>None</i>
59607	10/27/11	Postage - HB	<i>None</i>
60453	12/08/11	Postage -BOH	Postage
NA	12/15/11	Postage -BOH	Voided Claim from 12/08/2011
60758	12/22/11	Postage -BOH	<i>None</i>
61289	01/19/12	Postage -BOH	<i>None</i>
62465	03/15/12	Postage -BOH	<i>None</i>
64207	06/07/12	Postage -BOH	<i>None</i>

Amount	Improper	Unsupported	Reasonable
\$ 44.00	-	44.00	-
61.79	-	61.79	-
122.95	-	122.95	-
283.95	-	283.95	-
18.41	-	18.41	-
6.35	-	6.35	-
60.62	-	60.62	-
83.86	-	83.86	-
26.97	-	26.97	-
929.84	34.99	-	894.85
44.00	-	44.00	-
88.00	-	88.00	-
22.60	-	22.60	-
44.00	-	44.00	-
44.00	-	44.00	-
102.99	-	102.99	-
91.24	-	91.24	-
91.24	-	91.24	-
(91.24)	-	(91.24)	-
9.72	-	9.72	-
97.72	-	97.72	-
14.26	-	14.26	-
17.40	-	17.40	-

Report on Special Investigation of the
Henry County Environmental Health Office

Other Improper and Unsupported Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Per Claim	
		Description Per Cover Sheet	Additional Descriptions or Notes
65243	08/02/12	Postage -BOH	Reimbursed by NACCHO grant
65513	08/16/12	Postage -BOH	Reimbursed by NACCHO grant
65759	08/30/12	Postage -BOH	Reimbursed by NACCHO grant
66434	10/11/12	Postage -BOH	Reimbursed by NACCHO grant
68063	01/17/13	Postage -BOH	<i>None</i>
69398	04/11/13	Postage -BOH	<i>None</i>
71009	07/25/13	Postage -BOH	<i>None</i>
113542	10/10/13	Postage -BOH	<i>None</i>
114262	11/21/13	Postage -BOH	<i>None</i>
114262	11/21/13	Printer -BOH	Cannon i100 printer
114262	11/21/13	Printer Suppl -BOH	Cannon i100 battery & bluetooth adapter
114685	12/19/13	Postage -BOH	<i>None</i>
116008	03/13/14	Potage -BOH	<i>None</i>
119607	10/09/14	Stamps -BOH	<i>None</i>
121196	01/15/15	Postage -BOH	<i>None</i>
122519	04/09/15	Postage -BOH	<i>None</i>
122519	04/09/15	Computer Rprs -BOH	<i>None</i>
13314	01/14/16	Postage	<i>None</i>
14852	04/21/16	computer repair	<i>None</i>
15072	05/05/16	computer repair	<i>None</i>
19469	01/12/17	Ink, postage, printer	<i>None</i>
19903	02/09/17	postage, ink, envelopes	<i>None</i>
20820	04/06/17	Postage	<i>None</i>
21053	04/20/17	Printer - reimbursed by IDPH grant equipment	<i>None</i>

Amount	Improper	Unsupported	Reasonable
50.15	-	50.15	-
17.57	-	17.57	-
45.00	-	45.00	-
80.55	-	80.55	-
290.49	-	290.49	-
16.80	-	16.80	-
46.00	-	46.00	-
79.47	-	79.47	-
170.74	-	170.74	-
172.79	172.79	-	-
119.22	119.22	-	-
22.40	-	22.40	-
49.00	-	49.00	-
49.00	-	49.00	-
13.99	-	13.99	-
52.94	-	52.94	-
200.00	-	200.00	-
45.56	-	45.56	-
300.00	-	300.00	-
150.00	-	150.00	-
244.00	-	244.00	-
226.00	-	226.00	-
49.00	-	49.00	-
239.00	239.00	-	-

Report on Special Investigation of the
Henry County Environmental Health Office

Other Improper and Unsupported Reimbursements
For the period July 1, 2010 through January 31, 2018

Warrant Number	Transaction Date	Per Claim	
		Description Per Cover Sheet	Additional Descriptions or Notes
21053	04/20/17	Digital camera - reimbursed by IDPH grant equipment	<i>None</i>
21733	06/01/17	ink for printer, office supplies, postage	<i>None</i>
24235	10/19/17	Postage	<i>None</i>
24235	10/19/17	Serve Safe Supplies	Serve Safe Supplies - reimbursed by class participants 100 @ \$85 - \$7 per study guide x 100 and \$22 books x 100 \$30 x 2 powerpoint
24458	11/02/17	Serve Safe Supplies	Serve Safe Supplies - reimbursed by class participants 100 @ \$85 - exams 110 x's 7.50 videos - \$166 flyers & business cards \$133.75
24458	11/02/17	Postage - 2 rolls of stamps to mail ServeSafe flyers	<i>None</i>
24733	11/16/17	Serve Safe Supplies -BOH	Serve Safe supplies - reimbursed by class participants 100 @ \$85
24733	11/16/17	Postage	<i>None</i>
Total			

- Ms. Sutter returned the item to the County when her contract was terminated.

Amount	Improper	Unsupported	Reasonable
749.00	749.00	-	-
190.94	-	190.94	-
69.35	-	69.35	-
2,960.00	2,960.00	-	-
1,124.79	1,124.79	-	-
98.00	98.00	-	-
1,122.33	1,122.33	-	-
66.73	-	66.73	-
\$ 11,325.48	6,620.12	3,810.51	894.85

Report on Special Investigation of the
Henry County Environmental Health Office

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Director
Alex W. Case, Staff Auditor
Brett S. Gillen, CPA, Staff Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Annette K. Campbell, CPA
Deputy Auditor of State